



**Request for a preliminary ruling from the Högsta förvaltningsdomstolen (Sweden) lodged on
15 February 2024 – AA v Allmänna ombudet hos Tullverket**

(Case C-125/24, Palmstråle ⁽¹⁾)

(C/2024/2599)

Language of the case: Swedish

Referring court

Högsta förvaltningsdomstolen

Parties to the main proceedings

Applicant: AA

Defendant: Allmänna ombudet hos Tullverket

Question referred

Must Article 143(1)(e) of the VAT Directive ⁽²⁾ and Articles 86(6) and 203 of the Union Customs Code ⁽³⁾ be interpreted as meaning that both the substantive and the procedural conditions laid down in Article 203 must be fulfilled in order for relief from import duty – and thus exemption from VAT – to be granted on re-importation where a customs debt under Article 79 of the Union Customs Code has been incurred through non-compliance with the presentation obligation laid down in Article 139(1) of the Union Customs Code?

⁽¹⁾ The name of the present case is a fictitious name. It does not correspond to the real name of any party to the proceedings.

⁽²⁾ Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1).

⁽³⁾ Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ 2013 L 269, p. 1).