



C/2024/2599

22.4.2024

**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 <sup>(1)</sup>)**

(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 <sup>(2)</sup> and Articles 86(6) and 203 of the Union Customs Code <sup>(3)</sup> 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?

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

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

<sup>(3)</sup> 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).