



C/2025/1529

17.3.2025

Request for a preliminary ruling from the Cour d'appel de Liège (Belgium) lodged on 14 November 2024 – Ministère public, État belge, SPF Finances v ECDC Logistics SA, Soda Trading IM-&Export SPRL, KL, HM, ZD, RX

(Case C-844/24, ECDC Logistics and Others)

(C/2025/1529)

Language of the case: French

Referring court

Cour d'appel de Liège

Parties to the main proceedings

Applicants: Ministère public, État belge, SPF Finances

Defendants: ECDC Logistics SA, Soda Trading IM-&Export SPRL, KL, HM, ZD, RX

Questions referred

1. Does a competent customs authority which uses an essentially statistical method, based on the European database Access2Markets/MADB, to determine the customs value of imports of goods which it considers to be undervalued comply with the sequential methods laid down in Articles 70 and 74 of the Union Customs Code and, in particular, the method known as the 'last resort' or 'reasonable means', provided for in Article 74(3) of that code, which consists in determining the customs value of the goods concerned on the basis of 'data available' – which must be neither aggregated nor confidential – in accordance with the conditions laid down in Article 144 of the Implementing Regulation?
2. If so, does the use of a European statistical database, such as Access2Markets/MADB, which gathers data collected within the European Union, to assess the customs value of goods in accordance with the method of 'last resort' or 'reasonable means' provided for in Article 74(3) of the Union Customs Code comply with the guarantees afforded to individuals under Article 53 of the Charter of Fundamental Rights of the European Union when, in criminal proceedings brought solely on the initiative of Customs and Excise, those individuals are obliged to defend themselves in the light of statistical data, on the one hand and when, on the other, the applicable national criminal law provides for a penalty consisting of a fine of between five and ten times the duties evaded, which are themselves determined on the basis of statistical data?
3. If goods are released for free circulation in one Member State but released for consumption in another Member State, must the competent customs authority, if it is entitled to value the goods on the basis of statistics, take as its reference the statistical value by using national data determining the customs value of goods covered by the same TARIC code or by applying a European Union database which gathers and aggregates the statistics collected by each Member State?