



Judgment of the Court (Seventh Chamber) of 16 October 2025 (request for a preliminary ruling from the Bundesfinanzhof – Germany) – A-GmbH & Co. KG v Hauptzollamt C

(Case C-659/24, ⁽¹⁾ A-GmbH & Co. KG (Imports of certain bicycle parts))

(Reference for a preliminary ruling – Anti-dumping – Extended anti-dumping duty – Exemption of imports of certain bicycle parts originating in China – Exemption for the importation of small quantities by small-scale operators – Threshold of 300 units per type of essential bicycle parts declared for free circulation by a party or delivered to it)

(C/2025/6115)

Language of the case: German

Referring court

Bundesfinanzhof

Parties to the main proceedings

Appellant: A-GmbH & Co. KG

Respondent: Hauptzollamt C

Operative part of the judgment

1. Article 14(c) of Commission Regulation (EC) No 88/97 of 20 January 1997 on the authorisation of the exemption of imports of certain bicycle parts originating in the People's Republic of China from the extension by Council Regulation (EC) No 71/97 of the anti-dumping duty imposed by Council Regulation (EEC) No 2474/93, as amended by Commission Regulation (EU) No 512/2013 of 4 June 2013, must be interpreted as meaning that the exemption from the extended anti-dumping duty provided for therein may be combined, in the same end-use authorisation, within the meaning of Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code, with another exemption under Article 14(a) and/or (b) of Regulation No 88/97, as amended.
2. Article 14(c) of Regulation No 88/97, as amended by Regulation No 512/2013, must be interpreted as meaning that the end-use authorisation, within the meaning of Article 254 of Regulation No 952/2013, may provide for an exemption from the extended anti-dumping duty for less than 300 units per type of essential bicycle parts per month for all of the customers of the holder of that authorisation.
3. Article 14(c) of Regulation No 88/97, as amended by Regulation No 512/2013, must be interpreted as meaning that where the threshold of 'less than 300 units per type of essential bicycle parts' on a monthly basis is exceeded, a party which declares and delivers more than 299 units per month will not be entitled to any exemption from extended anti-dumping duties pursuant to that provision.

⁽¹⁾ OJ C, C/2025/250.