Judgment of the Court (Eighth Chamber) of 12 December 2024 (request for a preliminary ruling from the Högsta förvaltningsdomstolen – Sweden) – Malmö Motorrenovering AB v Allmänna ombudet hos Tullverket

(Case C-781/23, [1] **Malmö Motorrenovering)**

(Reference for a preliminary ruling – Customs union – Union Customs Code – Regulation (EU) No 952/2013 – Article 250 – Temporary admission procedure – Article 251 – Period during which goods imported under that procedure may remain – Period insufficient for achieving the objective of authorised use – Customs debt incurred through non-compliance with that period – Conditions for extending that period – Importation of a racing car)

(C/2025/700)

Language of the case: Swedish

Referring court

Högsta förvaltningsdomstolen

Parties to the main proceedings

Applicant: Malmö Motorrenovering AB

Defendant: Allmänna ombudet hos Tullverket

Operative part of the judgment

Article 251 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code, as amended by Regulation (EU) 2019/474 of the European Parliament and of the Council of 19 March 2019,

must be interpreted as meaning that an extension of the period during which goods placed under the temporary admission procedure, determined on the basis of paragraph 1 of that article, does not require the existence of 'exceptional circumstances', within the meaning of paragraph 3 of that article, where that extension does not mean that the overall period during which those goods may remain under that procedure exceeds the maximum duration of 24 months laid down in paragraph 2 of that article.

[1] OJ C C/2024/1545.