

Case 252/87

Hauptzollamt Hamburg-St. Annen

v

Wilhelm Kiwall KG

(reference for a preliminary ruling
from the Bundesfinanzhof)

(Customs duty — Double taxation — Smuggling
Transit procedure)

Report for the Hearing	4754
Opinion of Mr Advocate General Darmon delivered on 6 July 1988	4760
Judgment of the Court (Sixth Chamber), 20 September 1988	4762

Summary of the Judgment

*Free movement of goods — Community transit — Offences or irregularities — Use of internal Community transit procedure to bring into and release for free circulation in a Member State goods originating in a non-member country and smuggled into another Member State — Only one customs debt incurred, in the Member State of importation
(Council Regulation No 222/77, Art. 36 (1))*

Article 36 (1) of Council Regulation No 222/77 of 13 December 1976 on Community transit must be interpreted as precluding the incurring of a customs debt on the release for free circulation in a Member State of goods from a non-member country which were first smuggled into

another Member State and then transported under the internal Community transit procedure into the Member State where they were released for free circulation, since the offences or irregularities committed in the other Member State have already given rise to a customs debt in that State.