

**Case C-7/08**

**Har Vaessen Douane Service BV**

**v**

**Staatssecretaris van Financiën**

(Reference for a preliminary ruling  
from the Hoge Raad der Nederlanden)

(Relief from import duties — Regulation (EEC) No 918/83 — Article 27 — Goods of a negligible individual value dispatched as a grouped consignment — Consignments dispatched direct from a third country to a consignee in the Community)

Opinion of Advocate General Kokott delivered on 23 April 2009 . . . . . I - 5583

Judgment of the Court (First Chamber), 2 July 2009 . . . . . I - 5596

**Summary of the Judgment**

*Common Customs Tariff — Importation free of customs duties  
(Council Regulations No 918/83, Art. 27, and No 3357/91)*

Article 27 of Regulation No 918/83 setting up a Community system of reliefs from customs duty, as amended by Regulation No 3357/91, does not preclude grouped consignments of goods, with a combined intrinsic value which exceeds the value threshold laid down in Article 27, but which are individually of negligible value, from being admitted free of import duties, provided that each parcel of the grouped consignment is addressed individually to a consignee within the European Community.

For the purposes of being granted relief, it is irrelevant that the parcels at issue, of an individual value less than the value threshold laid down in Article 27, are presented to customs as a group for the purpose of their dispatch in the Community, since, as soon as

they leave the third country of dispatch, the consignee of each of those parcels is identified. It is also irrelevant that the contractual partner of those consignees is itself established in the European Community where the goods are dispatched directly from a third country to those consignees. The mere fact that the contractual partner is established in the Community does not make it possible, in itself, to find that the consignments of goods were placed under another customs procedure prior to their entry for free circulation in the Community, a circumstance which would allow them to be excluded from relief from customs duties in order to avoid any abuse thereof.

(see paras 38, 42-43, 49, operative part)