



Reports of Cases

Case C-254/13

Orgacom BVBA

v

Vlaamse Landmaatschappij

(Request for a preliminary ruling from the hof van beroep te Brussel)

(Reference for a preliminary ruling — Charges having equivalent effect to customs duties — Internal taxes — Import levy on manure imported into the Flanders region — Articles 30 TFEU and 110 TFEU — Levy payable by the importer — Different levies on imported manure and manure produced within the Flanders region)

Summary — Judgment of the Court (Seventh Chamber), 2 October 2014

1. *Questions referred for a preliminary ruling — Jurisdiction of the Court — Limits — Clearly irrelevant questions and hypothetical questions put in a context not permitting a useful answer — Questions bearing no relation to the subject matter of the case in the main proceedings*

(Art. 267 TFEU)

2. *Free movement of goods — Customs duties — Charges having equivalent effect — Rules laid down in the Treaty — No cumulative application with rules relating to internal taxation*

(Arts 30 TFEU and 110 TFEU)

3. *Free movement of goods — Customs duties — Charges having equivalent effect — Internal taxation — Import levy on manure imported into a national region — Levy payable by the importer — Different levy on manure produced within that region — Incompatibility with Article 30 TFEU*

(Art. 30 TFEU)

1. See the text of the decision.

(see paras 14, 15)

2. See the text of the decision.

(see para. 20)

3. Article 30 TFEU precludes a levy provided for under a national measure on protection of the environment against fertiliser pollution which is applicable only to imports into a national region of surplus livestock manure and other fertilisers, which is levied on the importer whereas the tax on the surplus manure produced within the national territory is levied on the producer and is calculated

differently from the tax on imports. In that regard, it is immaterial that the Member State from which the surplus manure is imported into the national region provides for a tax reduction in the case of export of that surplus to other Member States.

A charge imposed when goods cross a territorial boundary within a Member State constitutes a charge having effect equivalent to a customs duty. Moreover, customs duties and charges having equivalent effect thereto are prohibited regardless of the purpose for which they were introduced and the destination of the revenue from them.

(see paras 24, 35, 37, operative part)