



Reports of Cases

Case C-528/14

X

v

Staatssecretaris van Financiën

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

(Reference for a preliminary ruling — Common Customs Tariff — Regulation (EC) No 1186/2009 — Article 3 — Relief from import duties — Personal property — Transfer of residence from a third country to a Member State — Definition of ‘normal place of residence’ — Impossible to have at the same time a normal place of residence in a Member State and in a third country — Criteria for determining the normal place of residence)

Summary — Judgment of the Court (Fourth Chamber), 27 April 2016

1. *EU law — Interpretation — Methods — Literal, systematic and teleological interpretation*
2. *Customs union — Common Customs Tariff — Relief from import duties — Personal property imported by natural persons transferring their normal place of residence to the customs territory of the Union — Impossible to have at the same time a normal place of residence in a Member State and in a third country*
(Council Regulation No^o 1186/2009, Art. 3)
3. *Customs union — Common Customs Tariff — Relief from import duties — Personal property imported by natural persons transferring their normal place of residence to the customs territory of the Union — Natural person with ties in both a Member State and a third country — Criteria for determining the normal place of residence*

(Council Regulation No 1186/2009, Arts 3 and 5(1))

1. See the text of the decision.

(see para. 22)

2. Article 3 of Regulation No 1186/2009 setting up a Community system of reliefs from customs duty is to be interpreted as meaning that, for the purposes of the application of that provision, a natural person may not have at the same time a normal place of residence in both a Member State and in a third country.

An interpretation to the effect that a natural person may have overlapping normal places of residence for the purpose of Article 3 of Regulation No 1186/2009, one in a third country and another in a Member State, cannot be regarded as consistent with the objective of making it easier to establish a new residence in a Member State.

(see paras 28, 29, operative part 1)

3. In circumstances where a person has both personal and occupational ties in a third country and personal ties in a Member State, it is necessary, for the purpose of determining whether the normal place of residence of that person within the meaning of Article 3 of Regulation No 1186/2009 setting up a Community system of reliefs from customs duty is in the third country, to attach particular importance to the length of that person's stay in the third country when carrying out an overall assessment of the relevant facts.

The normal place of residence within the meaning of Article 3 of Regulation No 1186/2009 must be regarded as the place where the person concerned has established the permanent centre of his interests. In order to determine whether the normal place of residence is located in a third country, for the purpose of the application of the relief from customs duty provided for in Article 3, all the relevant facts must be taken into account. It should be borne in mind when carrying out that analysis that Regulation No 1186/2009 attaches particular importance to the length of the stay of the person concerned in the third country in question. Thus, according to Article 5(1) of the regulation, the relief from customs duty provided for in Article 3 of the regulation may be granted only to persons whose normal place of residence has been outside the customs territory of the European Union for a continuous period of at least 12 months.

(see paras 39-41, operative part 2)