

**Judgment of the Court (Eighth Chamber) of 10 July 2019 (request for a preliminary ruling from the Hoge Raad der Nederlanden — Netherlands) — Staatssecretaris van Financiën v CEVA Freight Holland BV**

(Case C-249/18) <sup>(1)</sup>

*(Reference for a preliminary ruling — Customs code — Customs declaration — Incorrect indication of the subheading of the Combined Nomenclature — Tax adjustment notice — Article 78 of that code — Revision of the declaration — Adjustment of the transaction value — Article 221 of that code — Limitation period for the right to recover the customs debt — Interruption)*

(2019/C 305/23)

*Language of the case: Dutch*

**Referring court**

Hoge Raad der Nederlanden

**Parties to the main proceedings**

*Applicant:* Staatssecretaris van Financiën

*Defendant:* CEVA Freight Holland BV

**Operative part of the judgment**

1. Article 78 of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code, as amended by Regulation (EC) No 2700/2000 of the European Parliament and of the Council of 16 November 2000, must be interpreted as meaning that, when the declarant has the option to choose the price of the goods sold for export to the territory of the European Union as the valuation basis for the determination of their customs value and when it follows from a post-clearance inspection that the customs declaration which it made contains an error in the customs classification of the relevant goods leading to the application of a higher customs duty, the declarant may request, on the basis of that Article 78, the revision of that declaration for the purposes of obtaining a substitution of the initially indicated price by a lower transaction price in order to obtain a reduction in the amount of its customs debt.
2. Article 221(1) and (3) of Regulation No 2913/92, as amended by Regulation No 2700/2000, must be interpreted as meaning that it is for the Member States to determine, in compliance with the principles of effectiveness and equivalence, the date on which the debtor is to be informed of the amount of duty for the purposes of interrupting the three-year limitation period, at the end of which the customs debt is extinguished.

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<sup>(1)</sup> OJ C 276, 6.8.2018.

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