



Reports of Cases

Judgment of the Court (Seventh Chamber) of 11 July 2019 — Commission v Italy (Own resources — Recovery of a customs debt)

(Case C-304/18)¹

(Failure of a Member State to fulfil obligations — Own resources — Customs duties — Finding of a customs debt — Inclusion in separate accounts — Obligation to make own resources available to the European Union — Recovery procedure initiated out of time — Default interest)

1. *Own resources of the European Union — Establishment and making available by the Member States — Liability of Member States — Scope*

(Council Regulation No 1552/89, Art. 13(1) and (2); Council Decisions 94/728, 2000/597, 2007/436 and 2014/335, Arts 2(1)(b) and 8(1))

(see paras 49, 50)

2. *Own resources of the European Union — Establishment and making available by the Member States — No establishment and making available without there being any reason of force majeure or impossibility of recovery in the long term for reasons which cannot be attributed to the Member State concerned — Failure to fulfil obligations*

(Council Regulations No 1552/89 and No 1150/2000, Art. 17(2); Council Regulation No 609/2014, Art. 13(1) and (2))

(see paras 59-61)

3. *Own resources of the European Union — Establishment and making available by the Member States — Crediting the amount to the Commission's account — Delay in crediting the amount — Obligation to pay default interest*

(Council Regulations No 1552/89 and No 1150/2000, Art. 9(1) and 11; Council Regulation No 609/2014, Arts 9(1) and 12)

(see paras 70, 71)

¹ OJ C 221, 25.6.2018.

4. *Actions for failure to fulfil obligations — Subject matter of the dispute — Application seeking an order requiring a Member State to take specific measures — Application seeking to facilitate the amicable settlement of a dispute — Inadmissibility*

(Arts 258 and 260 TFEU)

(see paras 74, 75)

Operative part

The Court:

1. Declares that by refusing to make available traditional own resources amounting to EUR 2 120 309.50, referred to in the write-off notice IT(07)08-917, the Italian Republic has failed to fulfil its obligations under Article 8 of Council Decision 94/728/EC, Euratom of 31 October 1994, on the system of the European Communities' own resources, Article 8 of Council Decision 2000/597/EC, Euratom of 29 September 2000, on the system of the European Communities' own resources, Article 8 of Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities' own resources and Article 8 of Council Decision 2014/335/EU, Euratom of 26 May 2014 on the system of own resources of the European Union, and Articles 10, 11 and Council Regulation (EEC, Euratom) No 1552/89 of 29 May 1989 implementing Decision 88/376/EEC, Euratom on the system of the Communities' own resources, Articles 10, 11 and 17 Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing Decision 94/728/EC, and Articles 10, 12 and 13 Council Regulation (EU, Euratom) No 609/2014 of 26 May 2014 on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements;
2. Dismisses the remainder of the action;
3. Orders the Italian Republic to pay four fifths of the costs incurred by the European Commission and to bear its own costs;
4. Orders the European Commission to bear one fifth of its own costs.