

Request for a preliminary ruling from the Augstākā tiesa (Latvia) lodged on 2 January 2018 — SIA Oriola Rīga v Valsts ieņēmumu dienests

(Case C-1/18)

(2018/C 104/23)

Language of the case: Latvian

Referring court

Augstākā tiesa

Parties to the main proceedings

Applicant: SIA Oriola Rīga

Defendant: Valsts ieņēmumu dienests

Questions referred

1. Where the imported goods are medicines, when the customs value of the imported goods is determined in accordance with Article 30(2)(b) of Council Regulation (EEC) No 2913/92 ⁽¹⁾ of 12 October 1992 establishing the Community Customs Code and Article 151(4) of Commission Regulation (EEC) No 2454/93 ⁽²⁾ of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code, must it be considered that similar goods are those medicines whose active ingredient and the quantity thereof are the same (or similar) or, rather, in order to identify similar goods, must account be taken of market position as well, that is to say, the popularity and demand, of the imported medicine in question and of its producer?
2. When the customs value of the imported goods is determined in accordance with Article 30(2)(c) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code, may the period of 90 days fixed in Article 152(1)(b) of Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code be applied flexibly?
3. If that period may be applied flexibly, must priority be given to data on transactions effected closer to the time when the goods to be valued were imported and involving identical or similar goods that are sold in sufficient quantities to enable the unit price to be determined or, on the contrary, to transactions less close in time but actually involving the imported goods?
4. When the customs value of the imported goods is determined in accordance with Article 30(2)(c) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code, have the discounts granted, which determined the price at which the goods were in fact sold, to be applied?

⁽¹⁾ Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ L 302, 19.10.1992, p. 1).

⁽²⁾ Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (OJ L 253, 11.10.1993, p. 1).