

Judgment of the Court (Fifth Chamber) of 3 June 2021 (request for a preliminary ruling from the Hoge Raad der Nederlanden — Netherlands) — Staatssecretaris van Financiën v Jumbocarry Trading GmbH

(Case C-39/20) ⁽¹⁾

(Reference for a preliminary ruling — Regulation (EU) No 952/2013 — Union Customs Code — First subparagraph of Article 22(6), read in conjunction with Article 29 — Communication of the grounds to the person concerned before taking a decision which would adversely affect that person — Article 103(1) and Article 103(3)(b) — Limitation of the customs debt — Period for notification of the customs debt — Suspension of the period — Article 124(1)(a) — Extinguishment of the customs debt where it is time-barred — Temporal application of the provision governing the grounds for suspension — Principles of legal certainty and protection of legitimate expectations)

(2021/C 289/17)

Language of the case: Dutch

Referring court

Hoge Raad der Nederlanden

Parties to the main proceedings

Appellant in the appeal on a point of law: Staatssecretaris van Financiën

Respondent in the appeal on a point of law: Jumbocarry Trading GmbH

Operative part of the judgment

Article 103(3)(b) and Article 124(1)(a) of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code, read in the light of the principles of legal certainty and protection of legitimate expectations, must be interpreted as applying to a customs debt incurred before 1 May 2016 and not yet time-barred at that date.

⁽¹⁾ OJ C 201, 15.6.2020.

Judgment of the Court (Eighth Chamber) of 3 June 2021 (request for a preliminary ruling from the Administrativen sad — Varna — Bulgaria) — ‘BalevBio’ EOOD v Teritorialna direktsia Severna morska, Agentsia ‘Mitnitsi’

(Case C-76/20) ⁽¹⁾

(Reference for a preliminary ruling — Common customs tariff — Tariff classification — Combined Nomenclature — Goods made of different materials — Plant fibres — Melamine resin — Headings 3924 and 4419 — Goods described as ‘bamboo beakers’)

(2021/C 289/18)

Language of the case: Bulgarian

Referring court

Administrativen sad — Varna

Parties to the main proceedings

Applicant: ‘BalevBio’ EOOD

Defendant: Teritorialna direktsia Severna morska, Agentsia ‘Mitnitsi’

Intervener: Okrazhna prokuratura — Varnenska