

### Operative part of the judgment

Article 135(1)(j) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, read in conjunction with Article 12(1) and (2) thereof,

must be interpreted as meaning that the exemption provided for by that first provision for the supply of a building or a part of a building, and of the land on which the building stands, other than those which are supplied before their first occupation, also applies to the supply of a building which was first occupied before its conversion, even if the Member State concerned has not laid down, in national law, the detailed rules for applying the criterion of first occupation to conversions of buildings, as the second of those provisions authorised it to do.

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<sup>(1)</sup> OJ C 257, 4.7.2022.

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### Judgment of the Court (Seventh Chamber) of 9 March 2023 (request for a preliminary ruling from the Cour de cassation — France) — *Bolloré logistics SA v Direction interrégionale des douanes et droits indirects de Caen, Recette régionale des douanes et droits indirects de Caen, Bolloré Ports de Cherbourg SAS*

(Case C-358/22, <sup>(1)</sup> *Bolloré logistics*)

*(Reference for a preliminary ruling — Customs union — Regulation (EEC) No 2913/92 — Community Customs Code — Article 195 — Article 217(1) — Article 221(1) — Common Customs Tariff — Obligations on the part of the guarantor of the debtor of a customs debt — Procedures for the communication of the customs debt — Duty corresponding to that debt which has not been lawfully communicated to the debtor — Whether the customs debt is payable by the joint and several guarantor)*

(2023/C 164/23)

Language of the case: French

### Referring court

Cour de cassation

### Parties to the main proceedings

*Applicant:* Bolloré logistics SA

*Defendants:* Direction interrégionale des douanes et droits indirects de Caen, Recette régionale des douanes et droits indirects de Caen, Bolloré Ports de Cherbourg SAS

### Operative part of the judgment

Article 195, Article 217(1) and Article 221(1) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code, as amended by Regulation (EC) No 648/2005 of the European Parliament and of the Council of 13 April 2005,

must be interpreted as meaning that customs authorities may not demand payment of a customs debt from the guarantor referred to in Article 195 when the amount of duty has not been lawfully communicated to the debtor.

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<sup>(1)</sup> OJ C 340, 5.9.2022.