

Case C-261/96

Conserchimica Srl

v

Amministrazione delle Finanze dello Stato

(Reference for a preliminary ruling
from the Corte d'Appello, Venice)

(Customs duty — Post-clearance recovery of import duties —
Limitation period)

Opinion of Advocate General Elmer delivered on 12 June 1997	I - 6178
Judgment of the Court (First Chamber), 6 November 1997	I - 6183

Summary of the Judgment

*Own resources of the European Communities — Post-clearance recovery of import or export duties — Regulation No 1697/79 — Scope ratione temporis — Customs debt incurred prior to the entry into force of the regulation — Barred
(Council Regulation No 1697/79, Art. 2(1), second subpara.)*

The second subparagraph of Article 2(1) of Regulation No 1697/79 on the post-clearance recovery of import duties or export duties which have not been required of the person liable for payment on goods entered for a customs procedure involving the obli-

gation to pay such duties does not apply to duties not collected in respect of goods entered for a customs procedure where the obligation to pay those duties was incurred on a date prior to the entry into force of that regulation.