



Reports of Cases

Case C-542/11

Staatssecretaris van Financiën
v
Codirex Expeditie BV

(Request for a preliminary ruling from the Hoge Raad der Nederlanden)

(Community Customs Code — Regulation (EEC) No 2913/92 — Goods in temporary storage — Non-Community goods — External Community transit procedure — Point at which a customs-approved treatment or use is assigned — Acceptance of the customs declaration — Release of the goods — Customs debt)

Summary — Judgment of the Court (Fifth Chamber), 27 June 2013

Free movement of goods — Community transit — External Community transit — Goods in temporary storage — Non-Community goods — Acceptance of the customs declaration — Point at which placed under the external transit procedure and assigned a customs-approved treatment or use — Date of release of goods

(Council Regulation No 2913/92, Arts 4(20), 37(2), 50, 67, 73 and 82(1))

Articles 50, 67 and 73 of Regulation No 2913/92 establishing the Community Customs Code, as amended by Regulation No 648/2005, must be interpreted as meaning that the point at which non-Community goods, covered by a customs declaration accepted by the customs authorities for placing under the external Community transit procedure and having the status of goods in temporary storage, are placed under that customs procedure and thereby assigned a customs-approved treatment or use is the moment at which they are released.

Admittedly, Article 67 of the Customs Code provides that, save where otherwise expressly provided, the date to be used for the purposes of all the provisions governing the customs procedure for which the goods are declared is that of the acceptance by the customs authorities of that declaration. Nevertheless, that acceptance is not sufficient alone to put an end to temporary storage. Article 37(2) of the Customs Code provides that goods brought into the customs territory of the Community are to remain under customs supervision for as long as is necessary for their customs status to be determined and, in the case of non-Community goods and without prejudice to Article 82(1) of that code, until their customs status is changed.

In the case of the transit in question, goods cannot be in external Community transit until all the conditions for that transit are met. The need or the possibility for the customs authorities to apply verification or identification measures, or to require guarantees, does not permit the inference that all the conditions for coverage by the external Community transit procedure can be fulfilled solely by dint of the acceptance of the customs declaration. Furthermore, the fact that goods cannot be covered by the external Community transit procedure until they have been released follows from the definition in

Article 4(20) of the Customs Code, which emphasises the fact that the goods are to be made available by the customs authorities ‘for the purposes stipulated by the customs procedure under which they are placed’.

(see paras 40-42, 46, 53-55, operative part)