



Reports of Cases

Case C-182/12

Gábor Fekete

v

Nemzeti Adó- és Vámhivatal Közép-dunántúli Regionális Vám- és Pénzügyőri Főigazgatósága

(Request for a preliminary ruling from the Székesfehérvári Törvényszék)

(Community Customs Code — Article 137 — Regulation implementing the Customs Code — Article 561(2) — Conditions for total relief from import duties — Importation into a Member State of a vehicle whose owner is established in a third country — Private use of the vehicle authorised by the owner otherwise than by an employment contract concluded with the user — No relief)

Summary — Judgment of the Court (Eighth Chamber), 7 March 2013

Customs union — Common Customs Tariff — System of temporary importation with relief from duties — Vehicle for private use whose owner is established in a third country — Private use of the vehicle — Authorisation by the owner otherwise than by an employment contract concluded with the user — No relief

(Commission Regulation No 2454/93, Art. 561(2))

Article 561(2) of Regulation No 2454/93 of 2 July 1993 laying down provisions for the implementation of Regulation No 2913/92 establishing the Community Customs Code, as amended by Regulation No 993/2001, must be interpreted as meaning that the total relief from import duties provided for by that provision for a means of transport used privately by a person established in the customs territory of the Union may be granted only if such use is provided for in a contract of employment between that person and the owner of the vehicle established outside that territory.

(see para. 26, operative part)