

3. Should it be deemed to be sufficient, to exclude the application of the method in Article 30(2)(a) of the Customs Code, that the customs authority declare that it does not have in its possession the appropriate information, or is the customs authority obliged to obtain information from the producer?
4. Must the customs authority state reasons why the methods established in Article 30(2)(c) and (d) of the Customs Code are not to be used, if it determines the price of similar goods on the basis of Article 151(3) of Regulation No 2454/93? ⁽²⁾
5. Must the decision of the customs authority contain a full statement of reasons as to what information is available in the Community, within the meaning of Article 31 of the Customs Code, or can it produce that statement of reasons subsequently, in legal proceedings, submitting more complete evidence?

⁽¹⁾ OJ 1992 L 302, p. 1.

⁽²⁾ OJ 1993 L 253, p. 1.

Request for a preliminary ruling from the Augstākā tiesa (Latvia) lodged on 27 January 2016 — Valsts ieņēmumu dienests v SIA ‘Veloserviss’

(Case C-47/16)

(2016/C 111/18)

Language of the case: Latvian

Referring court

Augstākā tiesa

Parties to the main proceedings

Applicant: Valsts ieņēmumu dienests

Defendant: SIA ‘Veloserviss’

Questions referred

Should the importer’s obligation to act in good faith, laid down in Article 220(2)(b) of Council Regulation No 2913/92 ⁽¹⁾ of 12 October 1992 establishing the Community Customs Code, be defined as meaning that:

- (a) it includes an obligation on the importer to verify the circumstances in which the Form A certificate granted to the exporter was issued (certificates regarding the parts which constitute the goods, the role of the exporter in the manufacture of the goods, etc.)?
- (b) the importer acted in bad faith for no other reason than that the exporter acted in bad faith (for example, where the exporter failed to reveal the true origin of the costs, the value of the parts which constitute the goods, etc., to the customs authorities of the exporting country)?
- (c) the obligation to act in good faith has not been fulfilled for no other reason than that the exporter submitted incorrect information to the customs authorities of the exporting country, and that is so even where the customs authorities themselves committed errors in issuing the certificate?

May the importer’s obligation to act in good faith, laid down in Article 220(2)(b) of Council Regulation No 2913/92 of 12 October 1992 establishing the Community Customs Code be deemed to be sufficiently proved by virtue of the general description of the situation set out in the communication from OLAF and by virtue of OLAF’s findings, or should the national customs authorities nevertheless obtain additional evidence regarding the conduct of the exporter?

⁽¹⁾ OJ 1992 L 302, p. 1.