

Request for a preliminary ruling from the Hoge Raad der Nederlanden (Netherlands) lodged on 11 April 2018 — Staatssecretaris van Financiën, Other party: CEVA Freight Holland B.V.

(Case C-249/18)

(2018/C 276/17)

Language of the case: Dutch

Referring court

Hoge Raad der Nederlanden

Parties to the main proceedings

Applicant: Staatssecretaris van Financiën

Other party: CEVA Freight Holland B.V.

Questions referred

1. Must Article 78 of Council Regulation (EEC) No 2913/92 ⁽¹⁾ establishing the Community Customs Code be interpreted as meaning that a declarant, in the context of a subsequent entry in the accounts with reference to the second subparagraph of Article 147(1) of Commission Regulation (EEC) No 2454/93 ⁽²⁾ laying down provisions for the implementation of Council Regulation No 2913/92, can choose another, lower transaction price of imported goods with a view to reducing the customs debt?
2. (a) Is the determination of the time at which communication to the debtor took place, in the context of the application of Article 221(3) of Regulation (EEC) No 2913/92, a question of EU law?

(b) If Question 2(a) is answered in the affirmative, must Article 221(3) of Regulation (EEC) No 2913/92 be interpreted as meaning that the communication to the debtor referred to in that provision must have been received within the three-year period after a customs debt was incurred, or is it sufficient that that communication was sent to the debtor within that period?

⁽¹⁾ Regulation of 12 October 1992 (OJ 1992 L 302, p. 1).

⁽²⁾ Regulation of 2 July 1993 (OJ 1993 L 253, p. 1).

Request for a preliminary ruling from the Rechtbank Noord-Holland (Netherlands) lodged on 12 April 2018 — Trace Sport v Inspecteur van de Belastingdienst/Douane, kantoor Eindhoven

(Case C-251/18)

(2018/C 276/18)

Language of the case: Dutch

Referring court

Rechtbank Noord-Holland

Parties to the main proceedings

Applicant: Trace Sport

Defendant: Inspecteur van de Belastingdienst/Douane, kantoor Eindhoven

Questions referred

1. Is Implementing Regulation No 501/2013 ⁽¹⁾ valid in so far as it concerns the producer/exporter Kelani Cycles?