



C/2025/6305

1.12.2025

**Request for a preliminary ruling from the Curtea de Apel Constanța (Romania) made on  
11 September 2025 – Elvada Company SRL v Ministerul Finanțelor – Autoritatea Vamală Română**

**(Case T-670/25, Elvada)**

(C/2025/6305)

*Language of the case: Romanian*

**Referring court**

Curtea de Apel Constanța

**Parties to the main proceedings**

*Appellant:* Elvada Company SRL

*Respondent:* Ministerul Finanțelor – Autoritatea Vamală Română

**Questions referred**

1. Must Articles 44, 116 and 121(3) of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code <sup>(1)</sup> be interpreted as meaning that the right to appeal against a notification of a customs debt and an application for remission are mutually exclusive and that the exercise of the right to appeal renders inadmissible any subsequent application for remission submitted before the conclusion of the judicial proceedings?
2. If the answer to Question 1 is in the negative, must Article 116(3) of that regulation be interpreted as meaning that the customs authorities may refuse to send the file to the Commission for a decision, if they themselves consider that the conditions for remission laid down in Article 119 of the regulation are not satisfied, in particular where that assessment is based on the existence of a non-final judicial decision, issued following the exercise of the right of appeal, which confirms the lawfulness of the decision taken by the customs authority?
3. If the answer to the second question is that the customs authorities cannot refuse to send the file to the Commission for a decision, must Article 121(3) of that regulation be interpreted as meaning that payment of the amount of import or export duty corresponding to a customs debt is suspended even if the application for remission is submitted after the expiry of the payment deadline?

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<sup>(1)</sup> OJ L 269, 10.10.2013, p. 1.