Reports of Cases

OPINION OF ADVOCATE GENERAL
BRKAN
delivered on 26 November 2025 [1]

Case T-589/24

A-GmbH
v
Hauptzollamt C

(Request for a preliminary ruling from the Bundesfinanzhof (Federal Fiscal Court, Germany))

(Reference for a preliminary ruling – Customs union – Customs code – Regulations (EEC) No 2913/92 and (EU) No 952/2013 – Outward processing procedure – Partial relief from import duties – Placement for export at a customs office not designated in the authorisation and located in a Member State other than that which granted the authorisation – Crude groundnut oil)

Introduction

1. Under the international division of labour, for economic or technical reasons, many EU undertakings have recourse to outward processing, namely the export of goods outside the European Union with a view to their subsequent re-import after processing, work or repair. [2]

2. The provisions of the Community Customs Code [3] ('the CCC') and the Union Customs Code [4] ('the UCC') on the outward processing procedure aim to avoid the imposition of customs duties on Union goods exported for processing [5] when they are re-imported into the territory of the European Union. [6] Thus, in accordance with Article 145(1) of the CCC and Article 259(1) of the UCC, compensating/processed products [7] are released for free circulation with total or partial relief from import duties.

1 Original language: French.

2 See, in particular, the first recital of Council Regulation (EEC) No 2473/86 of 24 July 1986 on outward processing relief arrangements and the standard exchange system (OJ 1986 L 212, p. 1). See also Fabio, M., *Customs Law of the European Union*, Wolters Kluwer, 2012, especially paragraph 14-15; Lyons, T., *EU Customs Law*, 3rd Ed., Oxford University Press, 2018, especially pp. 436 and 453.

3 Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ 1992 L 302, p. 1).

4 Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ 2013 L 269, p. 1).

5 This footnote is not relevant to the English-language version of the Opinion.

6 See, to that effect, judgment of 21 July 2016, *Argos Supply Trading* (C-4/15, EU:C:2016:580, paragraph 39 and the case-law cited).

7 In the CCC, goods which have undergone processing operations are called 'compensating products' (see Article 145(3)(c)), whereas in the UCC they are called 'processed products' (see Article 5(30)).

3. The present request for a preliminary ruling from the Bundesfinanzhof (Federal Fiscal Court, Germany), which is the referring court, concerns the interpretation of the provisions of the CCC and its implementing regulation [8] ('the CCCIR' and, together with the CCC, 'the former customs regulations') and those of the UCC, the delegated regulation supplementing the UCC [9] ('the UCCDR') and the implementing regulation laying down the detailed rules for the UCC's implementation [10] ('the UCCIR' and, together with the UCC and the UCCDR, 'the new customs regulations'), relating to the implementation of the outward processing procedure.

4. The request has been made in proceedings between the German company A-GmbH ('the applicant in the main proceedings') and the Hauptzollamt C (Principal Customs Office C; 'the PCO'). The dispute concerns the use, by the applicant in the main proceedings, of an outward processing authorisation granted by the PCO on 1 December 2014 to place Union goods under the outward processing procedure at an office in the Netherlands that was not designated in that authorisation.

Legal framework

5. The following provisions, in particular, are relevant in the present case: Articles 84, 85, 87, 145 and Article 150(2) of the CCC; Articles 500 and 501 of the CCCIR; Article 77, Article 86(6), Article 211(1) and Article 259 of the UCC; Article 254 of the UCCDR; and Article 261(1)(c) of the UCCIR.

The dispute in the main proceedings and the questions referred for a preliminary ruling

6. On 1 December 2014, the PCO granted the applicant in the main proceedings an authorisation for outward processing with a view to the production, at a company established in Switzerland, of groundnut oil as a compensating/processed product resulting from processing operations. The temporary export goods were crude groundnut oil.

7. In the authorisation issued by the PCO, two customs offices in Germany (customs office W and customs office Z) were designated for the placement of the temporary export goods. The discharge of the customs procedure could be carried out at any German customs office. The PCO was the supervising customs office.

8. Between June 2015 and September 2017, the applicant acquired in the Netherlands crude groundnut oil in free circulation. Those Union goods were declared, at a customs office in the Netherlands (NL000xxx), for direct export to Switzerland with customs procedure code 1000 (permanent export without a previous procedure). Following the processing operations in Switzerland, between 29 June 2015 and 11 September 2017, the applicant in the main proceedings placed the product processed in Switzerland under the procedure of release for free circulation in the European Union with customs procedure code 4000 (release for consumption

[8] Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (OJ 1993 L 253, p. 1), as amended by Commission Regulation (EC) No 993/2001 of 4 May 2001 (OJ 2001 L 141, p. 1).

[9] Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation No 952/2013 (OJ 2015 L 343, p. 1).

[10] Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (OJ 2015 L 343, p. 558).

with release for free circulation without a previous procedure). For the customs value, the applicant in the main proceedings had stated the cost of the processing operations carried out in Switzerland and not the value of the imported processed groundnut oil.

9. The PCO amended the outward processing authorisation granted on 1 December 2014 by adding, with effect from 16 March 2018, the Netherlands customs office (NL000xxx) as the office of placement of the temporary export goods under the outward processing procedure.

10. On 25 July 2018, the PCO proceeded to the post-clearance recovery of the customs duties on the ground that the applicant in the main proceedings was not entitled to use the outward processing procedure because it had not declared the Union goods under procedure code 2100 (temporary export under an outward processing procedure without a previous procedure) at the German customs offices designated in the authorisation.

11. The applicant in the main proceedings objected to the recovery of the duties by the PCO. It also had the customs declarations for the export of the crude groundnut oil amended at the Netherlands customs office to indicate in those declarations not only the outward processing procedure code (code 2100 in box 37) but also a reference to the processing authorisation (in box 44). By assessment notice of 5 December 2018, the PCO reduced the amount of duties to be recovered post clearance and the objection was rejected as to the remainder.

12. Hearing an action brought by the applicant in the main proceedings, the Finanzgericht (Finance Court, Germany) held that the applicant had not been entitled to import the groundnut oil with partial relief from import duties on the basis of Article 145 of the CCC, on the ground that it had not made use of the authorisation granted to it by the PCO and had not placed the temporary export goods under the outward processing procedure.

13. In its appeal on a point of law before the referring court, the applicant in the main proceedings maintains, in essence, that the question whether a declaration is made to a customs office which is not competent in Germany or in the Netherlands is irrelevant, a fortiori because the PCO has other means of ensuring compliance with the conditions for the identification of the goods.

14. The Bundesfinanzhof (Federal Fiscal Court) considers that the outcome of the proceedings before it depends on the interpretation of the provisions of the former and the new customs regulations. It therefore decided to stay the proceedings and to submit the following questions for a preliminary ruling:

‘(1) Is partial relief from import duties after the implementation of outward processing under Article 145(1) of [the CCC] or Article 259(1) of [the UCC] precluded where the customs declaration for the temporary export goods has been accepted by a customs office which is not designated as the customs office for release into the customs procedure in the outward processing authorisation in accordance with Article 85 in conjunction with the fifth indent of Article 84(1)(b) of the [CCC] or Article 211(1)(a) of the [UCC]?

(2) Is Article 150(2) of the [CCC] to be interpreted as meaning that that provision covers only obligations subsequent to the placing of the temporary export goods under the outward processing customs procedure, or does Article 150(2) of the [CCC] already apply to the obligations connected with the lodging of the customs declaration for placing the temporary export goods under the outward processing procedure?

(3) Is Article 86(6) of the [UCC] to be applied by analogy where the customs debt is incurred, pursuant to Article 77(1)(a) of the [UCC], through the placing or release of compensating products for free circulation?'

15. In the context of the procedure before the Court, the Belgian Government, the Commission and the applicant in the main proceedings lodged observations. The Commission and the applicant in the main proceedings took part in the hearing on 8 September 2025, at which they answered the written and oral questions put by the Court.

Analysis

Preliminary considerations

16. The outward processing customs procedure allows EU operators to export Union goods temporarily to a third country in order to have them processed and then to re-import them into the European Union with total or partial relief from import duties. That customs procedure takes place in a number of stages. In the first place, the use of that procedure requires the issuance of an authorisation [11] setting out the conditions under which that procedure may be used. [12] In the second place, the Union goods to be processed in a third country must be placed in temporary export under the outward processing procedure. [13] In the third place, the goods placed under the outward processing procedure undergo processing operations in a third country. In the fourth place, following those operations carried out in the third country, in accordance with Article 150(1) of the CCC and Article 259(1) of the UCC, in order to benefit from total or partial relief from import duties, the temporary export goods re-imported in the form of processed goods must be placed under the free circulation procedure.

17. In the main proceedings, the central issue relates to the fact that the Union goods temporarily exported in order to undergo processing operations in Switzerland were placed for export at a customs office in the Netherlands. That Netherlands customs office, located in a Member State other than the one that granted the authorisation, was not designated in the authorisation issued on 1 December 2014 by the German customs authority, namely the PCO. Furthermore, and incidentally, the order for reference also mentions errors in the export declarations and in the declarations of release for free circulation of the imported goods, although the Netherlands customs office agreed to amend the export declarations a posteriori in order to correct the errors which they contained. In particular, those declarations mentioned incorrect customs procedure codes, which were subsequently amended. [14]

18. It should be pointed out that the authorisation granted by the PCO on 1 December 2014 was used by the applicant in the main proceedings for operations taking place between June 2015 and September 2017. However, in accordance with Article 288(2) of the UCC, as corrected, [15] with the exception of the provisions concerning the adoption of delegated acts or implementing acts, the provisions of the UCC entered into force on 1 May 2016. In addition, in accordance with

[11] Article 85 of the CCC, then Article 211(1), first subparagraph, point (a), of the UCC.

[12] Article 87(1) of the CCC, then the second subparagraph of Article 211(1) of the UCC.

[13] Article 277 and Article 589(1) of the CCCIR and Article 269(3) of the UCC.

[14] The Netherlands customs office accepted the amendments to the export declarations, in particular as regards the customs procedure codes.

[15] Corrigendum to Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ 2013 L 287, p. 90).

Article 251(1)(a) of the UCCDR, authorisations granted on the basis of the provisions of the CCC and the CCCIR were to remain valid until the end of their period of validity, provided that that period did not extend beyond 1 May 2019.[16] Thus, a particularity of the case in the main proceedings is that the use of the authorisation of the PCO was governed in succession by the provisions of the former customs regulations and then of the new customs regulations. Since the new customs regulations amended certain provisions applicable to the main proceedings, I shall examine the questions submitted by the referring court separately, in so far as they concern the former regulations and in so far as they concern the new customs regulations.

The questions relating to the former customs regulations

The first question in so far as it concerns the former regulations

19. In its decision, the referring court states that the applicant in the main proceedings did not have a *single authorisation*, namely one authorisation involving the customs administrations of several Member States for the purposes of the implementation of a customs procedure with economic impact.[17] That type of authorisation is granted on the basis of Article 500 of the CCCIR. In the main proceedings, the authorisation issued by the PCO designated only the German customs offices for the placement of the temporary export goods under the outward processing procedure, for the discharge of the procedure and for supervising the use of that customs procedure.

20. Since the particulars of the order for reference show that the applicant in the main proceedings did not have a single authorisation, whereas the absence of a single authorisation raises in itself the question whether the exported goods were placed under the outward processing procedure, I propose to reformulate the first question.[18] In essence, the referring court is asking whether, in a situation characterised by placements of Union goods for export to a third country in order to be processed there, carried out until 30 April 2016, at an office of entry located in a Member State whose customs authority has not given its prior agreement to the adoption of a single authorisation to use the outward processing procedure, Article 85 of the CCC, read in conjunction with the fifth indent of Article 84(1)(b) thereof and Article 500(1) of the CCCIR, precludes the partial relief from import duties on the basis of outward processing, provided for in Article 145(1) of the CCC.

21. In order to answer that question, in the first place, it should be observed that, in accordance with Article 85 of the CCC, read in conjunction with the fifth indent of Article 84(1)(b) of that code, the use of the outward processing procedure is dependent on an authorisation being granted by a customs authority. Since the use of that customs procedure is liable to have harmful effects for processors in the European Union in that it makes it easier to move certain activities

[16] Although the order for reference does not specify the duration of the authorisation granted by the PCO on 1 December 2014, that authorisation was necessarily of limited duration. In effect, Article 507(3) of the CCCIR provided that for outward processing, in principle, the period of validity of the authorisation was not to exceed three years.

[17] The third indent of Article 1(13) of the CCCIR, as amended by Commission Regulation (EC) No 1192/2008 of 17 November 2008 (OJ 2008 L 329, p. 1).

[18] According to settled case-law, the fact that a national court has, formally speaking, worded a question referred for a preliminary ruling with reference to certain provisions of EU law does not prevent the Court from providing the national court with all the points of interpretation which may be of assistance in adjudicating on the case pending before it, whether or not that court has referred to them in its questions. Thus, it is for the Court to extract from all the information provided by the national court, in particular from the grounds of the order for reference, the points of EU law which require interpretation, having regard to the subject matter of the dispute (see, to that effect, judgment of 19 March 2020, '*Agro In 2001*', C-234/18, EU:C:2020:221, paragraph 46 and the case-law cited).

outside the European Union,[19] in accordance with Article 148(c) of the CCC, read in conjunction with Articles 502 and 585 of the CCCIR, the benefit of that customs procedure should not be granted if the customs authority competent for issuing the authorisation has evidence indicating that the essential interests of EU processors are seriously impaired.[20] In addition, it follows from Article 87(1) of the CCC that the authorisation to use an outward processing procedure must contain the conditions for its use. As regards outward processing, in accordance with Article 148(b) of the CCC, an authorisation to use that procedure is, in principle, granted only if it is possible to establish that the compensating products will result from processing of the temporary export goods. Consequently, Article 586(1) of the CCCIR provides that the authorisation is to specify the means and methods necessary to carry out such a verification. The authorisation must also specify the period during which the procedure is to be discharged[21] and, where relevant, the rate of yield or the method for determining that rate.[22]

22. The importance of being in possession of an authorisation in order to benefit from the outward processing procedure is confirmed by Article 505(b) of the CCCIR, which requires the grant of an authorisation by the competent customs authorities, including in certain cases in which the request for authorisation to use that procedure may be made by a customs declaration instead of an application in writing in accordance with the model in Annex 67 to the CCCIR.[23] Likewise, it follows from Article 505(c) of that regulation that the competent customs authorities must also record applications for modification of an authorisation.

23. In the second place, in accordance with Article 500(1) of the CCCIR, read in conjunction with the third indent of Article 1(13) of that regulation, which were applicable when the decision of the PCO was adopted, where several Member States are concerned by the implementation of a customs procedure with economic impact, the grant of a single authorisation is subject to the prior agreement of the customs authorities of the Member States concerned.

24. In order for a single authorisation to be adopted, the first subparagraph of Article 500(3) of the CCCIR requires that the draft authorisation drawn up by the customs authority to which the application to use the outward processing procedure was made is to be communicated to the customs authorities of the other Member State so that they may formulate any objections. The second subparagraph of that provision states that, where objections are notified and where no agreement is reached, the application is to be rejected to the extent to which objections were raised. The first subparagraph of Article 500(4) of the CCCIR provides that the single authorisation may be issued if no objection to the draft authorisation has been communicated. Thus, an application for a single authorisation is to be granted if no objection is raised by the customs authorities of the other Member State.[24] In such a situation, the second subparagraph of that provision states that a copy of the single authorisation is to be sent to all the customs authorities concerned.

[19] See, to that effect, Opinion of Advocate General Saugmandsgaard Øe in *Argos Supply Trading* (C-4/15, EU:C:2016:223, point 70). See also Giffoni, M., *La réglementation douanière de l'Union européenne*, L.G.D.J., 2012, especially p. 247.

[20] It should be noted that the Court of Justice has held that the concept of 'processors' within the meaning of Article 148(c) of the CCC must be given a broad interpretation and include not only EU producers of products analogous to the compensating products, but also the various EU producers of products analogous to the basic products or the non-EU products intended to be incorporated, during processing operations, into the EU goods that are temporarily exported (judgment of 21 July 2016, *Argos Supply Trading*, C-4/15, EU:C:2016:580, paragraph 45).

[21] Article 588(1) of the CCCIR.

[22] Article 517(1) of the CCCIR.

[23] The four cases referred to in Article 497(3)(d) of the CCCIR.

[24] For a detailed description of the procedure for the adoption of a single authorisation, see Henke, R., 'Artikel 85', *Zollkodex*, C.H.Beck, 6th Ed., 2013, paragraphs 21 to 24.

25. Consequently, it follows from a literal interpretation of Article 500 of the CCCIR that a single authorisation to use a customs procedure cannot be granted without the prior agreement of the customs authorities of the Member States involved in the implementation of that procedure.

26. That literal interpretation seems to me to be supported by the context of the requirement – where a single authorisation is adopted – for the prior agreement of the customs authorities of the Member States concerned by a customs procedure. In accordance with Article 501 of the CCCIR, it is only where the criteria and conditions for the granting of a single authorisation are *generally agreed upon* between the customs administrations of different Member States that those administrations may also agree to replace the prior agreement provided for in Article 500(1) of the CCCIR and the communication provided for in the second subparagraph of Article 500(4) by a simple notification. Where such general agreement exists, Article 501(3)(a) of the CCCIR states that, in particular in the context of the outward processing procedure, no notification is to be required where the only element involving different customs administrations is triangular traffic, namely where the office of discharge is different from the office of entry.[25] Thus, it is only where the customs administrations of different Member States are generally agreed on the criteria and conditions for granting a single authorisation that such authorisation may be granted without the prior agreement of the customs authorities of the other Member States. The order for reference does not mention the existence of such general agreement between the German and Netherlands customs authorities concerning outward processing.

27. As regards the purpose of the provisions relating to the single authorisation, the requirement for the prior agreement of the customs authorities of the Member States concerned by an application to use a customs procedure with economic impact, laid down in Article 500(1) of the CCCIR, is intended to ensure that those authorities are agreed that the conditions for the grant of the authorisation are met and consent to the customs procedure in question being used on their territory. In the context of the outward processing procedure, the requirement of prior agreement is of particular importance in so far as, among the conditions for the grant of that customs procedure set out in Article 148 of the CCC, is an economic condition, namely that there must be nothing to indicate that there will be serious harm to the essential interests of EU processors.

28. Likewise, for the purposes of the adoption of a single authorisation to use the outward processing procedure, the procedure provided for in Article 500(3) of the CCCIR is intended to allow the customs authorities concerned by an application for a single authorisation to agree on the modalities for the implementation of the outward procedure, in particular with respect to the means and methods for establishing that the compensating products have resulted from the processing of the temporary export goods,[26] on the period for discharge of the procedure[27] and, where relevant, on the rate of yield or the method for determining that yield.[28]

29. It thus follows from the literal, contextual and teleological interpretation of the provisions relating to the single authorisation that, where the customs authority to which an application for outward processing is made does not send a draft authorisation to the customs authorities of another Member State concerned by the implementation of that procedure, those authorities, not having been consulted in the context of the procedure provided for in Article 500(2) and (3) of the CCCIR, were unable to give their prior agreement to that draft authorisation.

[25] Article 496(h) of the CCCIR.

[26] Article 586(1) of the CCCIR.

[27] Article 588(1) of the CCCIR.

[28] Article 517(1) of the CCCIR.

Consequently, I am of the view that the authorisation granted by one Member State is not applicable *ratione loci* on the territory of other Member States which have not given their prior agreement to that authorisation.[29] It follows that the holder of such an authorisation cannot rely on it, for the purposes of placing temporary export goods under the outward processing procedure, at a customs office in a Member State which has not given its prior agreement. Accordingly, the Union goods placed for export at a customs office in a Member State in which the authorisation is not applicable *ratione loci* cannot be considered to have been placed under the outward processing procedure and cannot benefit from the partial relief from import duties provided for in Article 145(1) of the CCC. The placing of temporary export goods at a customs office located in a Member State which has not given its prior agreement may be treated in the same way as a placement without the authorisation provided for in Article 85 of the CCC, read in conjunction with the fifth indent of Article 84(1)(b) of that code.

30. In this instance, the Netherlands customs authorities were not consulted and did not give their prior agreement to the outward processing authorisation issued by the PCO on 1 December 2014. Nor has the referring court mentioned any general agreement between the German and Netherlands authorities within the meaning of Article 501 of the CCCIR. Thus, the authorisation granted by the PCO was not applicable on the territory of the Netherlands for the purposes of the placement of temporary export goods under the outward processing procedure. Consequently, I consider that the crude groundnut oil placed for export to Switzerland between June 2015 and 30 April 2016 with the customs office (NL000xxx) had not been placed under the outward processing procedure. Thus, the groundnut oil processed in and imported from Switzerland could not benefit from the partial relief from import duty under that customs procedure when it was released for free circulation in Germany.

31. Admittedly, the customs office (NL000xxx) agreed to amend the export declarations in order, inter alia, to insert (in box 44) a reference to the authorisation of 1 December 2014 issued by the PCO. However, the agreement of the competent customs authorities of the other Member State concerned, provided for in Article 500(1) of the CCCIR, is a *prior* agreement. That agreement had to be granted by the competent Netherlands authority in the context of the procedure provided for in Article 500(2) and (3) before the goods were exported to Switzerland. The absence of the prior agreement that ought to have been given in 2014 cannot be remedied by a simple *ex post* amendment of the export declarations in 2018.

32. The referring court also asks whether Article 26 of the UCC means that the PCO is bound by the amendments to the export declarations made in 2018 by the Netherlands customs office (NL000xxx). According to that provision, which is applicable *ratione temporis* to decisions of the customs authorities adopted from 1 May 2016, decisions relating to the application of the customs legislation are to be valid throughout the customs territory of the European Union except where the effects of a decision are limited to one or to several Member States. However, as is apparent from point 30 above, owing to the absence of the prior agreement of the competent Netherlands authorities provided for in Article 500(1) of the CCCIR, the authorisation of the PCO was, until 30 April 2016, applicable *only* on German territory. Therefore, the subsequent addition of a simple reference to the authorisation in the export declarations amended by the customs office (NL000xxx) could not replace the agreement of the Netherlands authorities that was necessary at

[29] The limited applicability of an authorisation to use the outward processing procedure in the territory of the Member States which have given their agreement was explicitly referred to in the initial version of the second subparagraph of Article 751(2) of the CCCIR. Although that provision was repealed on 1 July 2001 in the context of the streamlining of the provisions of the CCCIR provided for in Regulation No 993/2001, it seems to me that the fact that the requirement of prior agreement laid down in Article 500(1) of the CCCIR was maintained implies that the territorial scope of an authorisation is limited to the territory of the Member States which have given their agreement.

the stage of the adoption of the single authorisation. In fact, the possibility that a customs office in one Member State might amend a customs declaration that would entail an amendment of the authorisation granted by the customs authorities of another Member State – by adding a customs office of entry that was not mentioned in the authorisation – would be contrary to the wording of Article 26 of the UCC, since that provision is not applicable where the effects of a decision are limited to the territory of one Member State. Accordingly, since the effects of the authorisation of the PCO were limited to German territory, I am of the view that the PCO is not bound by the amendments made by the customs office (NL000xxx) to the customs declarations relating to the exports which took place between June 2015 and 30 April 2016.

33. In the light of the foregoing considerations, I propose that the Court should answer the first question in so far as it concerns the former regulations in the sense that, in a situation characterised by placements of Union goods for export to a third country in order to be processed there, carried out until 30 April 2016, at an office of entry in a Member State whose customs authority has not given its prior agreement to the adoption of a single authorisation to use the outward processing procedure, Article 85 of the CCC, read in conjunction with the fifth indent of Article 84(1)(b) of that code, and Article 500(1) of the CCCIR must be interpreted as meaning that they preclude the partial relief from import duties on the basis of outward processing, provided for in Article 145(1) of the CCC.

The second question

34. By its second question, the referring court asks whether Article 150(2) of the CCC is applicable to failures that arise in the placing of temporary export goods under the outward processing procedure or solely to failures that arise after the goods have been placed under that procedure. As in the case of the first question, having regard to the particulars of the order for reference relating to the absence of a single authorisation, I am of the view that the second question should be reformulated. In essence, the referring court is asking whether Article 150(2) of the CCC is applicable in a situation characterised by placements of Union goods for export to a third country in order to be processed there, carried out up to 30 April 2016, at an office of entry in a Member State whose customs authority has not given its prior agreement to the adoption of a single authorisation to use the outward processing procedure.

35. Article 150(2) of the CCC provides that the partial relief from import duties on compensating products released for free circulation is not to be granted where one of the conditions or obligations relating to the outward processing procedure is not fulfilled, unless it is established that the failures have no significant effect on the operation of that procedure.

36. The wording of Article 150(2) of the CCC, notably in the English-, German-, Croatian-, Spanish-, French-, Italian-, Dutch-, Romanian- and Slovenian-language versions, refers, in essence, to the conditions and obligations relating to the outward processing *procedure*. It seems to me that that formulation implies that that provision is to be applicable *in the context* of the outward processing procedure. In other words, in order to be able to rely on that provision, an economic operator must have first placed temporary export goods under that procedure at a customs office. As is apparent from points 29 and 30 above, in the absence of a single authorisation, the goods placed for export, for the purpose of being processed in a third country, at a customs office located in a Member State other than that which issued the authorisation to use the outward processing procedure cannot be regarded as actually being placed under the

outward processing procedure because that authorisation is not applicable on the territory of Member States that have not given their prior agreement in accordance with the requirements of Article 500(1) of the CCCIR.

37. The literal interpretation of Article 150(2) of the CCC seems to me to be confirmed by the context of which that provision forms part and also by its purpose. First, as stated in point 21 above, Article 85 of the CCC, read in conjunction with the fifth indent of Article 84(1)(b) of that code, makes the benefit of the outward processing procedure subject to the grant of an authorisation. In view of that requirement, it must be considered that Article 150(2) of the CCC is not applicable in the absence of an authorisation to use that procedure [30] or in the absence of a single authorisation issued by the customs authorities of the Member States concerned. Under the former customs regulations, the only possibility of making good the absence of an authorisation or the absence of a single authorisation in order to benefit from total or partial relief from import duties under Article 145(1) of the CCC would have been to obtain, exceptionally, a retroactive authorisation subject to compliance with the conditions laid down in Article 508(3) of the CCCIR.

38. Second, since Article 150(2) of the CCC allows partial relief from import duties to be granted for compensating products released for free circulation where that failure has no effect on the correct operation of the outward processing procedure, the purpose of Article 150(2) of the CCC is to ensure that the proper functioning of that customs procedure prevails in substantive terms over considerations of a procedural or formal nature. In that sense, the Court of Justice has admittedly held that it may be demonstrated that an error has no effect on the proper operation of the procedure if the economic operator can establish, without ambiguity, that the compensating products have resulted from the temporary export goods. [31] However, since Article 150(2) is limited to the conditions and obligations *relating* to the outward processing procedure, its purpose cannot be to remedy the absence of the authorisation required by Article 85 of the CCC, read in conjunction with the fifth indent of Article 84(1)(b) of that code, which is an essential precondition for use of the outward processing procedure in accordance with the conditions specified in that authorisation by the issuing customs authority. Nor can that provision make it possible to circumvent the obligation, laid down in Article 500(1) of the CCCIR, to have a single authorisation previously approved by the customs authorities concerned in order to be able to use a customs procedure with economic impact where several Member States are involved in its implementation.

39. In this instance, having regard to the particulars of the order for reference relating to the absence of a single authorisation, since the failure at issue consists in the placing of export goods at a customs office located on the territory of a Member State in which the authorisation of the PCO was not applicable owing to the absence of a single authorisation, I consider that Article 150(2) of the CCC is not applicable to such a failure, which can be treated in the same way as an absence of authorisation.

40. The referring court observes that, if temporary export goods had been placed at a German customs office not designated in the authorisation, Article 150(2) of the CCC would have been applicable in accordance with an administrative instruction of the German authorities of 17 February 2012 concerning outward processing. I consider that the former customs regulations do not preclude that administrative practice concerning the applicability of Article 150(2) of the CCC. In such a situation, the temporary export goods *are placed* under the outward processing

[30] See, to that effect, for example, Diemel, K., 'Heilung von Verfehlungen im Zusammenhang mit der passiven Veredelung nach Art. 150 Abs. 2 ZK', *Zeitschrift für Zölle und Verbrauchsteuern*, 2011, No 4, especially p. 93.

[31] Judgment of 2 October 2003, *GEFCO* (C-411/01, EU:C:2003:536, paragraphs 52 and 55).

procedure at a customs office located on the territory of a Member State *covered by the authorisation to use that procedure*. A comparable situation might have been conceivable if the Federal Republic of Germany and the Kingdom of the Netherlands had entered into a general agreement within the meaning of Article 501(1) of the CCCIR relating to outward processing.[32] Such an agreement would have meant that the authorisation of the PCO would also be applicable on the territory of the Netherlands. Consequently, in both of those situations, the failure would not constitute an absence of the authorisation provided for in Article 84 of the CCC, but the placing of temporary export goods under the outward processing procedure at a customs office not designated in the authorisation. In my view, Article 150(2) of the CCC would be applicable to such a failure.

41. It follows from Article 87(2) of the CCC, read in conjunction with Article 510[33] and Article 496(f) of the CCCIR,[34] that the placement of the temporary export goods at the office of entry designated in the authorisation is an obligation relating to the outward processing procedure. In that regard, I consider that the fact that the failure occurred at the time of the placement of the temporary export goods under the outward processing procedure does not have the effect of rendering Article 150(2) of the CCC inapplicable. If the temporary export goods are considered to have been placed under the outward processing procedure, that provision must be applicable. Furthermore, the first part of the sentence constituting Article 150(2) provides that, in principle, the customs authorities *must not grant* relief from import duties in the event of a failure to fulfil one of the conditions or obligations relating to that procedure. Consequently, if the failures to fulfil a condition or obligation relating to the placing of the goods under the outward processing procedure were not considered to be covered by Article 150(2), the customs authorities could not *refuse* to grant relief from import duties where one of those conditions or obligations was not fulfilled.[35] Moreover, as is apparent from point 38 above, the purpose of the second part of the sentence constituting Article 150(2) is to allow the economic operator to ensure that the proper functioning of the outward processing procedure prevails in substantive terms over considerations of a procedural or formal nature. Consequently, where an economic operator *places* temporary export goods under the outward processing procedure on the territory of a Member State in which the authorisation to use that procedure is applicable, it must be able to rely on Article 150(2) of the CCC. Thus, in the event of failures such as the placing of temporary export goods at a customs office not designated in the authorisation or for errors in the temporary export declarations, that operator must have the opportunity to demonstrate that such failures have no effect on the correct operation of the procedure. In order to do so, it must adduce evidence capable of establishing, without ambiguity, that the compensating products have resulted from the processing of the temporary export goods.

42. Having regard to the foregoing considerations, I propose that the Court answer the second question in the sense that Article 150(2) of the CCC must be interpreted as meaning that it is not applicable in a situation characterised by placements of Union goods for export to a third country

[32] The existence of such an agreement would have made it possible either to replace the single authorisation by a simple notification under paragraph 1 of that provision, or to dispense with that notification if the only element involving another Member State was triangular traffic in the context of the outward processing.

[33] According to that provision, only the supervising customs office, namely that indicated in the authorisation as being permitted to supervise the customs procedure, may *authorise* the presentation of the customs declaration at an office other than those that appear in the authorisation.

[34] That provision defines the 'office of entry' as the customs office or offices indicated in the authorisation as *empowered* to accept declarations entering goods for a customs arrangement.

[35] In the case that gave rise to the judgment of 2 October 2003, *GEFCO* (C-411/01, EU:C:2003:536), the Court of Justice considered that Article 150(2) of the CCC was applicable to an error in temporary export declarations, namely an error made when goods were placed under the outward processing procedure.

for processing there, carried out up to 30 April 2016, at an office of entry in a Member State whose customs authority has not given its prior agreement to the adoption of a single authorisation to use an outward processing procedure.

The questions relating to the new customs regulations

43. By its first question in so far as it concerns the new customs regulations, the referring court asks whether a failure consisting in the placing of temporary export goods under the outward processing procedure at a customs office not designated in the authorisation provided for in Article 211(1), first subparagraph, point (a), of the UCC constitutes an obstacle to partial relief from import duties under Article 259(1) of that code. That question is linked to the third question, whereby the referring court seeks to ascertain whether it is possible to make good that failure by an application by analogy of Article 86(6) of the UCC where a customs debt is incurred on the basis of Article 77(1)(a) of that code. Consequently, I consider that the two questions should be dealt with together.

44. The referring court observes that the provisions of the new regulations no longer require a single authorisation with the prior agreement of the customs authorities of the other Member State concerned. Article 261(1)(c) of the UCCIR provides that the use of the consultation procedure for the purpose of obtaining the prior agreement of the other Member States concerned by an application for authorisation, provided for in Article 260 of that regulation, is not required where an application for authorisation involving different Member States is an operation where the office of placement is not the same as the office of discharge. However, since the authorisation in the present case was issued when the former rules were in force, namely on 1 December 2014, the question that arises is whether, for placements of Union goods for export on the basis of that authorisation, carried out after 1 May 2016, the new rules or the former rules apply.

45. Consequently, it is appropriate to examine, first, the rules applicable *ratione temporis* to the use of the authorisation of the PCO as from 1 May 2016.

The application ratione temporis *of the new provisions relating to authorisations involving two or more Member States*

46. As is apparent from point 18 above, in accordance with Article 251(1)(a) of the UCCDR, the authorisation issued by the PCO on 1 December 2014 remained valid after 1 May 2016. It is therefore necessary to determine which rules are applicable after that date to the use of the authorisation of the PCO.

47. In that regard, concerning the temporal scope of the new EU rules, according to settled case-law, [36] a distinction must be drawn according to whether the rules in question are *procedural rules* or *substantive rules*. The former are generally deemed to apply to all pending proceedings at the time they enter into force, unlike the latter, which are usually interpreted as applying to the future effects of situations which arose under earlier legislation and to new legal circumstances, but not to situations existing before their entry into force, unless it clearly follows from their terms, their objectives or their general scheme that such an effect must be given to them.

[36] See, to that effect, judgment of 21 October 2021, *Beeren-, Wild-, Feinfrucht* (C-825/19, EU:C:2021:869, paragraph 31 and the case-law cited).

48. As regards rules requiring – or not requiring – the prior agreement of all the Member States concerned by the implementation of a customs procedure, since those rules determine whether or not it is possible to rely on a relief provided for by a customs procedure implemented on the territory of those States, such rules should be regarded as substantive rules.[37] While it is true that questions may arise as to whether the authorisation in question of the PCO granted on 1 December 2014 constituted a legal situation that had come into existence beforehand,[38] it must be stated that the new customs regulations lay down transitional provisions concerning, inter alia, the new provisions relating to authorisations involving more than one Member State.

49. Article 254 of the UCCDR provides that the conditions under which authorisations issued on the basis of the former regulations which are to be applied after 1 May 2016 are those provided for in the corresponding provisions of the UCC, the UCCDR and the UCCIR. Admittedly, in so far as that transitional provision refers to the conditions under which an authorisation already in force on 1 May 2016 *is to be applied*, it is not clear that the provisions of the new regulations relating to the conditions for the grant of an authorisation would be intended to apply to those authorisations. However, Annex 90 to the UCCDR contains a table of correspondence in which the provisions of the new customs regulations applicable to authorisations granted under the former regulations are mentioned.[39] Among the provisions referred to in that annex is Article 260 of the UCCIR, paragraph 3 of which provides that no authorisation involving more than one Member State is to be issued without the prior agreement of the customs authorities concerned by the draft authorisation. Furthermore, Annex 90 also refers to Article 261 of the UCCIR, subparagraph 1(c) of which provides for an exception to the requirement of prior agreement where the only element involving another Member State is the fact that the office of placement is not the same as the office of discharge.

50. Thus, I am of the view that, when the transitional measures provided for by the UCCDR were adopted, the Commission's intention was to ensure that, from 1 May 2016, the new provisions relating to authorisations involving more than one Member State would be applicable to authorisations which had been granted on the basis of the former regulations.

51. Accordingly, it follows from the transitional provision set out in Article 254 of the UCCDR, read in conjunction with Annex 90 to that regulation, that, from 1 May 2016, Article 261(3) of the UCCIR is applicable to the use of the authorisation granted by the PCO. To my mind, it is important to make clear that such a solution would not have the effect of conferring retroactive effect on that provision, in so far as it does not render the authorisation of the PCO applicable on the territory of the Netherlands before 1 May 2016.

[37] In customs matters, the rules that are decisive for the existence of the customs debt are substantive rules. See, to that effect, judgment of 21 October 2021, *Beeren-, Wild-, Feinfrucht* (C-825/19, EU:C:2021:869, paragraph 33). See also the summary of the case-law in the Opinion of Advocate General Tanchev in *Beeren-, Wild-, Feinfrucht* (C-825/19, EU:C:2021:453, points 22 to 27).

[38] The Court of Justice recently held that the grant, by an authorisation, of individual rights of use for radio frequencies for a period of 15 years constituted a situation that had arisen and become definitive. See, to that effect, judgment of 27 February 2025, *T-2* (C-562/23, EU:C:2025:126, paragraph 45).

[39] The provisions of the new regulations applicable to the outward processing procedure are set out in line 27 of Annex 90 to the UCCDR.

Substance

52. It should be noted that Article 211(1), first subparagraph, point (a), of the UCC [40] is similar to Article 85 of the CCC, read in conjunction with the fifth indent of Article 84(1)(b) of that code, in that it also requires the authorisation of the customs authorities in order to use the outward processing procedure. Consequently, from 1 May 2016, as was provided for in the former customs regulations, an economic operator cannot place temporary export goods under that customs procedure and benefit from the relief from import duty on the basis of that procedure provided for in Article 259(1) of the UCC if it does not have an authorisation issued by the customs authorities.

53. In this instance, since Article 261(1)(c) of the UCCIR applies from 1 May 2016 to the authorisation in question granted by the PCO, that authorisation was therefore applicable on Netherlands territory from that date even though the customs authorities of that Member State had not given their prior agreement. Thus, as they were covered by the authorisation granted by the PCO, the exports of crude groundnut oil to Switzerland after 1 May 2016 should be considered to be temporary export goods *placed* under the outward processing procedure at the customs office (NL000xxx).

54. The fact nonetheless remains that those goods were placed under the outward processing procedure at a customs office not designated in the authorisation provided for in Article 211(1), first subparagraph, point (a), of the UCC. It therefore falls to be determined whether the placement of the temporary export goods at the offices of placement designated in the authorisation remains an obligation arising under the new customs regulations. In that regard, it should be noted that the second subparagraph of Article 211(1) of the UCC provides that the authorisation to use a customs procedure is to contain the conditions under which that procedure must be used. It follows from Annex A to the UCCDR that the authorisation must contain the designation of the office or offices of placement at which the temporary export goods must be placed. [41] In addition, Article 1(17) of the UCCDR defines 'customs office of placement' as the customs office indicated in the authorisation for a special procedure as referred to in Article 211(1), first subparagraph, point (a), of the UCC, *empowered* to release goods for a special procedure. Furthermore, Article 263 of the UCCIR provides that in exceptional cases the competent customs authority *may allow* the customs declaration to be lodged at a customs office that is not specified in the authorisation. Thus, under the new regulations, the placement of temporary export goods at an office of placement designated in the authorisation provided for in Article 211(1), first subparagraph, point (a), of the UCC is an obligation that must be complied with in order for the outward processing procedure to be implemented.

55. It follows that the placement of temporary export goods at a customs office not designated in the authorisation constitutes a failure to fulfil that obligation. While it is true that, for the purposes of the grant of relief from import duties, Article 259(1) of the UCC does not explicitly require compliance with the conditions and obligations relating to the outward processing procedure, such a requirement nonetheless essentially follows from that provision, in spite of the

[40] Article 211 of the UCC is among the list of provisions referred to in Annex 90 to the UCCDR, applicable to outward processing from 1 May 2016.

[41] According to Annex A to the UCCDR, the indication of the customs office(s) of placement (namely identification element 4/10) is a common requirement in relation to data for applications and decisions that must appear in particular in authorisations for outward processing (column 8b).

ambiguous wording,[42] and also from the second subparagraph of Article 211(1) of that code. If that were not the case, it would be possible to benefit from such relief in spite of failures to fulfil those conditions and obligations, which would amount to rendering them ineffective.

56. The question therefore arises whether a failure is capable of being regularised in order to retain the benefit of partial relief from import duties when the processed products are released for free circulation. In that regard, in so far as the new regulations do not contain any provision similar to Article 150(2) of the CCC, the referring court asks whether Article 86(6) of the UCC is applicable by analogy where the customs debt is incurred on the basis of Article 77(1)(a) on account of the release of the processed products for free circulation.

57. Article 86(6) of the UCC provides, in particular, that where the customs legislation provides for total or partial relief from import duty under the provisions of that code on outward processing, that relief is also to apply to cases where a customs debt is incurred pursuant to Articles 79 or 82 of the UCC, on condition that the failure which led to the incurrence of the customs debt did not constitute an attempt at deception. It follows from a literal interpretation of that provision that it is not applicable where a customs debt is incurred on account of release for free circulation on the basis of Article 77(1)(a) of that code.

58. That literal interpretation is confirmed by the context of which that provision forms part. Articles 79 and 82 of the UCC relate solely to customs debts incurred on account of non-compliance with obligations laid down in the customs legislation or with certain conditions. The release of non-Union goods for free circulation is not one of the cases referred to in Articles 79 and 82 of the UCC.

59. In addition, as regards the purpose of Article 86(6) of the UCC, it should be noted that that provision is the successor to Article 212a of the CCC, which had been introduced by Regulation (EC) No 82/97[43] and extended to the preferential taxation of outward processing with the adoption of Regulation (EC) No 2700/2000.[44] It follows from recital 9 of the latter regulation that that extension was desired by the legislature 'where a customs debt is incurred for reasons other than the release of goods into free circulation'. That is why Article 212a of the CCC, as amended by Regulation No 2700/2000, was confined to cases where the customs debt was incurred on account of failures to observe certain customs rules on the basis of Articles 202 to 205, 210 or 211 of the CCC and not on account of release for free circulation on the basis of Article 201(1)(a) of that code. That is therefore also the reason why Article 86(6) of the UCC is confined to cases where a customs debt is incurred on account of non-compliance on the basis of Articles 79 or 82 and not on account of release for free circulation on the basis of Article 77(1)(a) of that code.

60. The applicant in the main proceedings maintains that Article 86(6) should be applied by analogy where the customs debt is incurred on account of release for free circulation on the basis of Article 77(1)(a) of the UCC owing to a lacuna in the customs legislation. According to the case-law, the application of a provision by analogy with regard to an economic operator is possible where the legal rules applicable, on the one hand, are very similar to those which it is

[42] As worded, the second sentence of Article 259(1) of the UCC might give the impression that compliance with the conditions of the authorisation would be required only where a person other than the holder of the authorisation seeks to benefit from the relief when the processed products are released for free circulation.

[43] Regulation of the European Parliament and of the Council of 19 December 1996 amending Regulation (EEC) No 2913/92 (OJ 1997 L 17, p. 1).

[44] Regulation of the European Parliament and of the Council of 16 November 2000 amending Council Regulation (EEC) No 2913/92 (OJ 2000 L 311, p. 17).

sought to have applied by analogy and, on the other hand, contain an omission which is incompatible with a general principle of EU law and can be remedied by the application by analogy of those other rules. [45]

61. First, the rules do not appear to contain an omission which would justify the application by analogy of Article 86(6) of the UCC where the customs debt is incurred on the basis of Article 77(1)(a) of that code. If the legislature had wished to extend Article 86(6) of the UCC to customs debts incurred on account of release for free circulation, it would not have expressly limited that provision to customs debts other than those incurred on account of release for free circulation. In that sense, it is apparent from recital 32 of the UCC that the legislature wished to distinguish between, on the one hand, cases where the customs debt on import is incurred following the submission of a customs declaration for release for free circulation or temporary admission (namely, the cases referred to in Article 77(1) of the UCC) and, on the other hand, all other cases in which a customs debt on import is incurred (namely, the cases referred to in Article 79(1) of the UCC). In addition, in so far as Article 86(6) of the UCC is confined to customs debts on import incurred on the basis of Article 79 thereof, in the context of the use of the outward processing procedure, that provision relates solely to failures taking place *between the re-import of the processed products into the European Union and their release for free circulation*. Thus, Article 86(6) of the UCC would be applicable, in particular, in the case of processed products which, after being re-imported into the European Union, are released under the transit procedure and where that procedure is not correctly applied. [46]

62. Second, the applicant maintains that the application by analogy of Article 86(6) of the UCC is justified by the existence of a difference in treatment compared with operators using the outward processing procedure whose failures in the context of the implementation of that procedure may be remedied by the application of Article 124(1)(h) of the UCC. That latter provision, relating to the extinction of customs debts incurred on account of non-compliance, seems to me to be also applicable in the case of use of the outward processing procedure. A failure committed at the time when the goods are placed under the outward processing procedure might in theory [47] give rise to a customs debt on import on the basis of Article 82(1)(a) of the UCC on account of non-compliance with one of the obligations defined in the customs regulations applicable to the release of the goods. Thus, for the purposes of the extinction of such a customs debt, an operator using the outward processing procedure might, where export duties are provided for, rely on Article 124(1)(h) of the UCC.

63. Admittedly, as the applicant in the main proceedings observes, recital 38 of the UCC requires that the good faith of the person concerned be taken into account where the customs debt is incurred on account of non-compliance with the customs legislation. According to settled case-law, however, while the preamble to an EU act may explain the content of the provisions of that act and provides elements of interpretation which are likely to clarify the intention of the author of that act, it has no binding legal value and cannot be relied upon to derogate from the provisions of the act itself or to interpret those provisions in a manner contrary to their wording. [48]

64. I am therefore of the opinion that Article 86(6) of the UCC should not be applied by analogy where a customs debt is incurred on the basis of Article 77(1)(a) of that code.

[45] See, to that effect, judgment of 11 November 2010, *Grootes* (C-152/09, EU:C:2010:671, paragraph 41 and the case-law cited).

[46] See, to that effect, Traub, T., 'Artikel 86', *UZK, Zollkodex der Union*, 9th Ed., C.H.Beck, 2025, paragraph 73.

[47] In practice, goods subject to export duties are rare. See, to that effect, Böhne, M., 'Art. 267', *UZK*, *Zollkodex der Union*, 9th Ed., C.H.Beck, 2025, paragraph 10.

[48] Judgment of 21 March 2024, *LEA* (C-10/22, EU:C:2024:254, paragraph 51 and the case-law cited).

65. In the light of the foregoing considerations, I propose that the Court's answer to the questions relating to the new customs regulations should be that Article 211(1), first subparagraph, point (a), of the UCC, read in conjunction with the second subparagraph of that provision, must be interpreted as precluding the partial relief from import duties provided for in Article 259(1) of that regulation where temporary export goods are placed, from 1 May 2016, under the outward processing procedure at an office of placement not designated in the authorisation to use that particular customs procedure. In addition, Article 86 of the UCC must be interpreted as meaning that it not applicable by analogy where a customs debt is incurred on the basis of Article 77(1)(a) of that regulation.

Conclusion

66. In the light of the foregoing considerations, I propose that the General Court answer the questions referred for a preliminary ruling by the Bundesfinanzhof (Federal Fiscal Court, Germany) as follows:

(1) In a situation characterised by placements of Union goods for export to a third country in order to be processed there, carried out until 30 April 2016, at an office of entry in a Member State whose customs authority has not given its prior agreement to the adoption of a single authorisation to use the outward processing procedure:

– Article 85 of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code, read in conjunction with the fifth indent of Article 84(1)(b) of that regulation, and Article 500(1) of Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code, as amended by Commission Regulation (EC) No 993/2001 of 4 May 2001, must be interpreted as precluding the partial relief from import duty under the outward processing procedure, provided for in Article 145(1) of Regulation No 2913/92;

– Article 150(2) of Regulation No 2913/92 must be interpreted as meaning that it is not applicable.

(2) Article 211(1), first subparagraph, point (a), of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code, read in conjunction with the second subparagraph of that provision, must be interpreted as:

precluding the partial relief from import duties provided for in Article 259(1) of that regulation where temporary export goods are placed, from 1 May 2016, under the outward processing procedure at an office of placement not designated in the authorisation to use that particular customs procedure.

Article 86(6) of Regulation No 952/2013 must be interpreted as meaning that:

it is not applicable by analogy where a customs debt is incurred on the basis of Article 77(1)(a) of that regulation.

Ms Brkan

Delivered in open court in Luxembourg on 26 November 2025.

[Signatures]