

EMERGING ISSUES IN EUROPEAN CUSTOMS LAW

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This is the first of a three-part article that will be continued in subsequent issues of the *World Customs Journal*.

Abstract

In 1968 the Customs of the six founding Member States of the European Economic Union (EEC) had already been harmonised to such a degree that the customs payable by third countries could be established on the basis of a common customs tariff. Since it was no longer possible to levy customs duties on goods traded between Member States, there existed a customs tariff union between the founding Member States of the modern European Community long before the creation of the European internal market.

However, by itself the creation of a common customs tariff was not enough to realise a customs union as a fundamental characteristic of the European internal market. The EEC Treaty already required customs law to be harmonised in addition to tariffs. For many years rules governing customs law were scattered among a number of Regulations and sometimes differed. However, in 1994 the Community Customs Code (CC) and the Regulation laying down provisions for the implementation of the Community Customs Code created a uniform European customs law binding on all Member States. This has now provided a sound basis for achieving uniformity in customs matters of 27 countries.

A. Foundations of ‘European customs law’

I. The definition of ‘tariff’

Tariffs are among the earliest form of duties levied by the state. Therefore, even the word ‘tariff’ represents an important foundation of existing European customs law. In etymological terms, this word derives from the ancient Greek word ‘tèlos’ (meaning aim, end, final payment), the Latin word ‘teloneum’ (duty) and the Low German word ‘tol’.¹ Even today, the word ‘toll’ in Anglo-American English means a fee for using roads and bridges.

Despite this long history, there is no legally binding, universal definition. Nowadays, the term ‘tariff’ generally refers to duties which are levied when goods are imported, exported, or transported over the state border, not being remuneration for a service provided by the administration (as is the case when levying a fee) and without a similar duty (similar to excise duties) being imposed on domestic goods. Over time, only the levying of customs duties was justified differently according to the legal arrangement and purpose pursued thereby. If road, bridge or courtage charges mainly represented a source of income for the state (financial tariffs) during the middle ages, mercantile policy already regarded the states as an economic unit and regulator of commerce. Therefore, tariffs were used to close the markets to unwanted competition in order to protect the domestic economy (protectionist tariffs).²

Nowadays, when customs duties are levied in international trade, they are largely motivated by the concept of territorial or economic customs duties which was elaborated at the beginning of the 20th century by the customs law theoretician Karl Lamp. According to this economic theory of customs, the right to impose customs duties is linked to the direct entry of a product into economic circulation. Therefore, the right to impose customs duties arises as soon as a foreign product has been released for domestic circulation, thereby contributing to domestic pricing.³ Levying customs duties for products which are merely transported, stored or used without being released into the economic circulation of a state contravenes the economic theory of customs law. The structure of the individual customs procedures reflects this principle.

II. The legal sources of ‘European customs law’

1. The foundations of customs law in international law

European customs law is influenced by international law. The rules of commercial international law, which derive from international treaties or conventions, are of paramount importance.

a. The General Agreement on Tariffs and Trade

Nowadays, the world trade order is based on the General Agreement on Tariffs and Trade (GATT). This agreement was concluded in 1947 and entered into force on 1 January 1948 as the GATT 47.⁴ The aim of this multilateral agreement was to promote reciprocal international trade by the progressive abolition of customs duties and non-tariff barriers to trade and to bring about a realignment of trading relationships following the Second World War.⁵ In order to achieve these aims in the long term, the principle of most favoured nation treatment was created along with other fundamental principles. Accordingly, Art. 1 GATT 47 required all benefits and advantages (for customs and customs formalities) as well as exemptions from customs duties, granted to contracting parties in international trade, to be granted to all contracting parties of GATT.

Over the course of eight trade rounds (so-called ‘customs rounds’), which still regularly take place between the Member States, customs duties and trade barriers were considerably reduced. The customs duties levied on commercial imports could be reduced to such a degree that nowadays they have largely lost their commercial significance for international trade. According to a study carried out by the World Trade Organization (WTO) in 1999, the average rate of customs duties amounted to 6.9%. The average rate for agricultural products at 17.3% was clearly higher than the rate for non-agricultural products at 4.5%.

b. The World Trade Organization

The World Trade Organization (WTO)⁶ was founded on 1 January 1995 in Geneva. This transformed the General Agreement on Tariffs and Trade (GATT) 47, which had formed a contractual system, into an international organisation and provided a future organisational framework for the GATT 94 (concluded in 1994), as well as the further agreements of the Uruguay Round (1986–93). This new organisational structure ensured the success of the ‘single package’ approach. This approach required all the GATT contracting parties to adopt all agreements of the Uruguay Round which meant that it was no longer possible to limit membership to a particular agreement.⁷ The ‘pick and choose’ option is therefore no longer available. Those who wish to enjoy the benefits of liberal market access must also open up their own markets as well.

As a result of the many negotiations carried out during the Uruguay Round, the rules under the GATT 94 are no longer confined to the international trade in goods, but also apply to trade in services on the basis of the General Agreement on Trade in Services (GATS) and now contain a comprehensive agreement on intellectual property by virtue of the Agreement on Trade-Related Aspects of Intellectual Rights (TRIPS). Since then, the world trade order is based on three pillars of substantive law (GATT, GATS

und TRIPS) held together by the WTO. Owing to the fact that individual rules lack direct effect, an importer or exporter can only invoke the rules of a WTO obligation if the Community has issued specific provisions to transpose WTO obligations,⁸ as in the case of the Anti Dumping Regulation.⁹

The Ministerial Conference at Doha (Qatar), which took place in November 2001, signalled the ninth round of WTO negotiations, the 'Doha Round'. The main aim of the new trade round is to strengthen developing countries ('Doha Development Agenda'), although it will also discuss trade facilitation in international trade which is to be characterised, above all, by the reduction of paper-based formalities and the comprehensive use of IT systems (eCustoms). It was planned to complete negotiations before 1 January 2005 but they are still pending.

The euphoria, which greeted the transformation of the GATT into the WTO, has steadily declined since 1995 owing to continuing protectionism. However, the story is still one of success: after all, by mid-2003 almost 150 states had become members of the WTO. The People's Republic of China acceded to the WTO in December 2001 whilst Russia has been negotiating accession for some time.

c. The World Customs Organization

In 1952 the World Customs Organization (WCO)¹⁰ was founded in Brussels as the 'Customs Co-operation Council' (CCC) and given the task of ensuring the greatest degree of harmonisation and approximation of the system of tariffs between the contracting parties of GATT/WTO and working towards the development and improvement of customs law and its procedures.

Owing to its extensive jurisdiction, many important international conventions have been concluded under the auspices of the WCO. This is especially true of the *International Convention on the Simplification and Harmonization of Customs Procedures* of 18 May 1973, (the 'Kyoto Convention'¹¹). The Convention was only binding under international law to a limited extent because the contracting parties were only required to adopt an Annex, in addition to the basic Convention. The extensively reworked 'Revised Kyoto Convention'¹² issued in 1999 increased its binding effect under international law. According to Art. 12 (1) of the Basic Convention, all contracting parties are now obliged to adopt and apply the basic Convention and the General Annex without limitation. In addition, the General Annex contains all core provisions applicable to specific Annexes.¹³ The Revised Kyoto Convention entered into force on 3 February 2006 after it had been ratified by at least 40 contracting states. As one of the early contracting states, the European Community acceded by the Council Resolution of 17 March 2003.¹⁴

2. Customs union and the internal market

European law represents the most important source of law for applicable European customs law. The Treaty Establishing the European Economic Community (EEC) of 1957 as amended by the Treaty of Amsterdam (EU Treaty)¹⁵ plays an important role in this respect. The original formulation of the applicable Art. 2 EC Treaty had already declared the primary task of the Community as being the creation of a 'common market'. This 'common market' was based on the elimination of all obstructions to trade within the Community with the aim of merging national markets to one single market. Its conditions were to resemble those of a genuine internal market as far as possible.¹⁶ The Single European Act¹⁷ finally incorporated the term of the 'internal market' into the EC Treaty and, in Art. 14 (1) EC expressly stated that it was to be achieved by 31 December 1992. According to Art. 14 (2) EC, an internal market refers to an area without internal borders in which the free movement of goods, persons, services and capital is guaranteed. This term was further defined in Art. 23–30 EC.

In particular, the free movement of goods is defined by Art. 23–30 EC. Accordingly, the fundamental freedom of the free movement of goods is to be administered by a customs union. According to GATT, a customs union means that two or more sovereign states merge their territories to form one single customs territory (Art. XXIV GATT). According to Art. 23 (1) EC, a customs union involves the abolition of all import and export duties between the Member States (internal customs) as well as the

prohibition of duties having a similar effect to customs and the creation of a common customs tariff in relation to foreign states. Following the introduction of the common customs tariff in 1968, this goal was finally reached on 1 January 1993. From this time onwards, border controls on the basis of customs law became superfluous with regard to goods because all goods transported within the Community customs territory are considered Community goods (Art. 23 (2) EC) and thereby are no longer subject to customs supervision. This also applies to all goods from non-member states, which have been properly cleared by customs and released for free circulation (Art. 23 (2); Art. 24 EC).

The Treaty of Nice¹⁸ has been in force since 1 February 2003. In addition to organisational rules, which enabled the accession of the new Member States on 1 May 2004 and guarantee the ability of the EU organs to act effectively after this, the Treaty does not significantly alter the basis in Community law of European customs law. However, Art. 133 EC which deals with provisions on common trade policy, has been reworked. Before the EC Treaty was reformed, jurisdiction relating to international negotiations and conventions on services and rights to intellectual property remained the preserve of Member States. However, this jurisdiction has now been granted to the Community.

B. The Customs Code

I. Foundations and creation of the Customs Code

In order to facilitate the practical functioning of the internal market, the national customs law of the Member States had to be comprehensively approximated. For this reason, the Council of the European Communities issued the Community Customs Code (CC)¹⁹ on the basis of Art. 26, 95 and 133 EC Treaty. Since 1 January 1994 (Art. 1 sentence 1 Customs Code), this Customs Code has been the general customs law in the EC and is uniformly applicable in all Member States. Decades of effort marked by the issue of many hundreds of pieces of legislation aimed at harmonising customs law proved successful. Being a Regulation, the CC is legally binding in all Member States (Art. 249 EC). Throughout the Community, it takes precedence over any conflicting national law, which now only performs a complementary function.

II. The structure of the Customs Code

The nine titles and 253 articles of the CC only contain the basic provisions of European customs law. Details are found in the 915 articles of the Regulation Implementing the CC (CCIP)²⁰ and its 113 annexes. Its provisions are systematically related to the CC, in order to ensure the (uniform) application of CC which is limited to basic provisions. The only way of ensuring that the CCIP fully reflects the economic situation is through constant revision, which takes place at the middle and end of each year. After all, the CCIP reflect the practical environment of customs.²¹ All the provisions of the CCIP and CC must be clearly worded in order that traders can immediately understand their rights and act accordingly.²²

The contents of the CC are divided into three areas: Titles III–V deal with procedural law, Titles II, VI and VII deal with the law on duties or substantive law, and Titles I, VIII and IX list the general rules.

1. The general rules

The general rules of European customs law are placed at the beginning and end of the CC. The section ‘General’ in Title I of the CC defines the scope of the CC, the important terms (Art. 1–4 CC), agency (Art. 5 CC), decisions (Art. 6–10 CC), information (Art. 11–12 CC) and other provisions (Art. 13–19). Accordingly, universal, central terminology for the application of the CC is placed before autonomous, specific rules.

a. The scope of the CC

Art. 1–3 CC determine the extent to which international trade is regulated by the CC. Art. 1 sentence 1 CC clearly defines the substantive scope by stating the legal areas which are subject to customs law on the basis of the CC. According to the wording, these are the rules of the CC per se as well as related legislative measures issued at state and European level (for example, CCIP, combined nomenclature, customs tariff, agreement on preferential treatment and the Customs Relief Regulation).

The objective scope of the CC does not extend to trade in services or capital but only to the international trade in goods (Art. 1 sentence 2, first indent CC). The term ‘goods’ is not further defined either in the EC Treaty or the CC. Generally speaking, all movables are regarded as goods which are of value and can form the subject of international transactions.²³ Gas and electricity can also form the subjects of transactions.²⁴

There are no internal borders in a customs union. Therefore, foreign countries involved in international trade are all those areas which are located outside the customs territory of the Community. Such countries are generally non-EU states and are indirectly identified by Art. 2 CC which deals with the territorial scope of the CC. Accordingly, the scope of the CC extends to the areas referred to in Art. 3 CC. In principle, the sovereign territory of the Member States can generally be regarded as the customs territory of the EC, although historical, geographical and economic peculiarities may require adjustments (Art. 2 (2) CC). Territorial and coastal waters together with the airspace form part of the customs territory of the EC according to Art. 2 (3) CC of the EC.

b. The catalogue of definitions contained in Art. 4 CC

Art. 4 CC contains some important definitions which apply to customs law as a whole. Art. 4 no. 23 CC contains one of the most important definitions. This provision defines the term ‘applicable law’ (pursuant to the CC) as both Community and national law. National customs authorities may also regulate details at national level where this is expressly permitted. This maintains the principle of the supremacy of Community law. In such cases, Community law authorises the enactment of national laws. Despite its scope, the list of definitions is not exhaustive. There are other important definitions scattered throughout the CC, notably in Art. 84 CC and individual provisions dealing with customs procedures.

c. Appeals

Ever since GATT 47, legal protection in customs matters by independent courts has always constituted one of the most important principles of international customs law. When the CC entered into force, this principle was finally entrenched at European level by Title VIII CC. According to Art. 243 CC any person (pursuant to Art. 4 no. 1 CC) is able to lodge an appeal against decisions of the customs authority which have been issued or omitted by means of a two-stage procedure at administrative and judicial level, provided that the person is directly and personally affected. This is particularly the case where a ruling on duties (tax ruling) has been issued. A (partial) suspension of the decision appealed against is only possible under Art. 244 (2) CC if the customs authorities have justifiable doubts concerning the decision challenged or the party concerned thereby could suffer irredeemable loss. If national law does not expressly allow the appeal to be made directly before a court then the appeal must first be dealt with by a customs authority set up specifically for this purpose.²⁵ Any other procedural details are only roughly dealt with in the CC. Here, Art. 245 CC refers to provisions in national law.

2. Procedural law – Assignment of customs-approved treatment or use

Procedural law is at the centre of the Customs Code and is dealt with in Titles III, IV and V CC. The provisions govern all aspects of customs law which must be observed when importing and exporting goods. Title IV of the CC lays down the customs-approved treatment or use of goods, the conditions under which they can be placed under a customs procedure and the possible simplifications when carrying out the procedure in question.

The treatment of goods which have entered or left the customs territory of the Community depends on their customs-approved treatment or use. The traders decide the fate of the goods. Art. 4 nos. 15 and 16 provide a definitive list of the possible equal ‘customs procedures’ which may be chosen for import or export or the ‘other types of customs approved treatment or use’ which possibly apply to the goods. The two procedures differ in that placing goods under a customs procedure requires a declaration (Art 59 (1) CC), whilst other types of customs-approved treatment or use only require an act by the trader.²⁶

a. Traders’ freedom of choice

The traders’ freedom of choice forms the focal point of all customs-approved treatment and use. Under the auspices of the declarant, the goods may be assigned a customs-approved treatment or use according to choice and economic permissibility. The owner of the goods controls the customs procedure and not the customs authorities.²⁷

Whether the customs-approved treatment or use is permissible mainly depends on the status of the goods. Art. 4 no. 6 CC distinguishes between Community goods and non-Community goods. According to the legal definition in Art. 4 no. 7 CC Community goods are all goods with EC origin and those which originate from foreign customs territories but which are released into free circulation in the EC. There is no positive definition of non-Community goods. Art. 4 no. 8 sub-para. 1 CC merely states that these are all goods which are not Community goods. The territorial principle laid down in Art. 4 no. 8 sub-para. 2 CC states that all Community goods lose their status when they leave the customs territory. Therefore, non-Community goods are presumed to be all goods which enter the customs territory of the EC from foreign countries.

b. The limits to freedom of choice – prohibitions and restrictions

The freedom of traders can be restricted. Such limitations on trade may be based on the nature or quantity, or their country of origin, consignment or destination as well as other provisions (Art. 58 (1) CC). Such contrary provisions are regarded as prohibitions and restrictions and can arise from the application of trade or security measures of a commercial nature or prohibitions and restrictions of a non-commercial nature pursuant to Art. 58 (2) CC. Since these measures do not incur any duties, they are deemed to be non-tariff measures.

Commercial policy measures include all measures issued for commercial reasons which have been created on the basis of the common commercial policy (Art. 133 EC), such as surveillance or safeguard measures, quantitative restrictions, limits or import and export prohibitions (Art. 1 no. 7 CCIP). In particular, they serve to protect the domestic industry and agriculture.

Regarding possible prohibitions and restrictions (p & r) pursuant to Art. 58 (2) CC, which are unrelated to commerce (unlike commercial policy measures), a distinction is drawn between absolute and relative prohibitions and restrictions. Accordingly, a customs-approved treatment or use can be completely ruled out (absolute p & r) or made dependent on certain requirements (relative p & r) in order to protect human or animal life or for reasons of public morality, policy or security. In particular, the Member States have a discretion in interpreting the term ‘public morality, policy and security’. In the interests of protecting national principles, the Member States can, for example, decide whether magazines, books or films are to be banned as prohibited pornographic materials²⁸ or whether they are to be banned as endangering internal or external security.²⁹ Where applicable, Community law overrules any conflicting national restriction.³⁰

3. Procedural law – The individual customs procedures

Traders may choose between a number of different procedures. The CC provides a total of eight customs procedures in Art. 4 no. 16 CC. The first six procedures according to Art. 4 no. 16 (a)–(f) CC (release for free circulation, customs warehousing, inward processing, processing, temporary admission) refer to the importation of non-Community goods. The last two procedures according to Art. 4 no. 16 (g)–(h) CC (inward processing, export procedure) solely concern the exportation of Community goods.

According to Art. 84 (1) all import and export procedures make a distinction between the suspensive procedure (Art. 84 (1) (a) CC) and the procedure with economic impact (Art. 84 (1) (b) CC). The

procedures are compulsory and regulated in Art. 85–90 CC. They are generally applicable in the form of autonomous, specific provisions relating to customs procedures.

The suspensive procedures referred to in Art. 84 (1) a CC (transit procedure, customs warehouse procedure, inward processing (suspension procedure), processing procedure, temporary admission) permit the traders to import non-Community goods into the customs territory of the Community, without these import duties being subject to a customs debt or trade policy measures (Art. 1 no. 7 CCIP). In particular, import duties in the form of customs duties will not be levied. This also applies to charges having an equivalent effect as well as agricultural duties, which, according to Art. 4 no. 10 CC, are also categorised as import duties. Charges having an equivalent effect are (usually) state-imposed duties, which specifically increase the price of imported or exported goods so that they have the same effect as customs duties even though they are technically not customs duties.³¹ They include, for example, fees for import permits and transit fees.³²

Some of the suspensive arrangements are also customs procedures with commercial impact (customs warehousing procedure, inward processing, processing under customs supervision, temporary admission, outward processing). Ultimately, since (almost) every customs procedure has an economic impact in the sense of commercial effect, this definition in Art. 84 (1) (b) CC has a formal character and only assists in the systematic arrangement – unlike the suspensive procedures, which do not simultaneously represent a customs procedure with economic impact. In particular, carrying out customs procedures with economic impact requires the authorisation of the customs authorities, which will only be issued once certain conditions have been fulfilled (Art. 85–87 CC).

4. Procedural law – The release of goods into free circulation

The release of goods into free circulation (Art. 4 no. 16 a CC) is the classic customs procedure, and is comprehensively regulated by Art. 79–83 CC and 290–308 CCIP. This customs procedure must always be used if non-Community goods brought into the customs territory of the Community are intended for release into economic circulation in order to contribute to price formation and profit as Community goods. According to Art. 79 sub-para. 2 CC, such a change in status pursuant to Art. 79 sub-para. 1 CC requires that, when the goods are released, commercial policy measures (Art. 1 no. 7 CCIP) and the other import formalities are adhered to and statutorily imposed import duties (Art. 4 no. 10 CC) are collected. Only once these requirements have been satisfied are non-Community goods on an equal footing with domestic goods and no longer subject to customs supervision with the result that the trader is free to dispose of the goods.

In accordance with Art. 82 (1) CC the ‘principle of free disposal’ no longer applies if the goods have been released into the Community customs territory at a reduced or zero rate of duty owing to their use for special purposes. Provided that the imported goods are subject to a use for a special purpose, they remain under customs supervision in order to secure any duties until they have been used for their special purpose. A reduced or zero rate of duty can be provided for in the customs tariff or laid down in the Customs Relief Regulation.³³ In particular, the Customs Relief Regulation summarises a number of culturally and socially motivated criteria for relief, for example, in relation to travelling or removal goods or dowry.

Endnotes

¹ Witte/Wolffgang, *Lehrbuch des Europäischen Zollrechts* (ISBN 978-3-482-43545-4), 2007, 5th edn, p. 31.

² Lux, *Guide to Community Customs Legislation* (ISBN 2-8027-1512-7), 2002, pp. 1, 73.

³ Witte/Wolffgang, *Lehrbuch des Europäischen Zollrechts*, p. 33.

⁴ Original text of GATT 47 available online at: http://www.wto.org/english/docs_e/legal_e/legal_e.htm#gatt47.

⁵ Lux, *Guide to Community Customs Legislation*, p. 12.

⁶ Homepage of the WTO with many informative documents available at: www.wto.org.

⁷ Witte/Wolffgang, *Lehrbuch des Europäischen Zollrechts*, p. 48.

⁸ ECJ judgment of 7 May 1991, Case C-69/89, Judgment of the Court of 7 May 1991. *Nakajima All Precision Co. Ltd v. Council of the European Communities*, ECR 1991 I – 2069.

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- ⁹ Council Regulation (EC) No. 384/96 of 22 December 1995 on protection against dumped imports from countries not members of the European Community (Official Journal (EC) L 56, 06/03/1996, p. 1).
- ¹⁰ Homepage of the WCO with many informative documents available at: www.wco.org.
- ¹¹ Compare Official Journal (EC) L 100, 21.04.1975, p. 1. Original text of the Convention available online at: www.unece.org/trade/kyoto.
- ¹² Document available at: www.wcoomd.org.
- ¹³ Compare in detail, Lyons, EC Customs Law (ISBN 0-19-876492-8), 2001, p. 9.
- ¹⁴ Official Journal (EC) L 86, 29/06/2003, p. 21. Original and consolidated texts of European legislation are available at <http://eur-lex.europa.eu/en/index.htm>.
- ¹⁵ Official Journal (EC) C 340, 10/11/1997, p. 173.
- ¹⁶ ECJ judgment of 5 May 1982, Case C-5/81, *Gaston Schul Douane Expeditie BV v. Inspecteur der Invoerrechten en Accijnzen, Roosendaal*, ECR 1982, 1409; ECJ judgment of 17 May 1994, Case C-41/93, *French Republic v. Commission of the European Communities*, ECR 1994, I – 1829.
- ¹⁷ Official Journal (EC) L 169, 29/06/1987.
- ¹⁸ Official Journal (EC) C 80, 10/03/2001.
- ¹⁹ Council Regulation (EEC) No. 2913/92 of 12 October 1992 establishing the Community Customs Code (Official Journal (EC) L 302 of 19 October 1992, p. 1).
- ²⁰ 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 (Official Journal (EC) L 253 of 11/10/1993, p. 1).
- ²¹ Witte, *Zollkodex*, (ISBN 3-406-53960-2), 2006, 4th edn, Preamble Art. 1 CC para. 18.
- ²² ECJ judgment of 13 February 1996, Case C-143/93, *Gebroeders van Es Douane Agenten BV v. Inspecteur der Invoerrechten en Accijnzen*, ECR 1996, I – 431 (471).
- ²³ ECJ judgment of 9 July 1992, C-2/90, *Commission of the European Communities v. Kingdom of Belgium*, ECR 1992, I – 4431.
- ²⁴ ECJ judgment of 23 October 1997, Case C-158/94, *Commission of the European Communities v. Italian Republic*, ECR 1997, I – 5789 (I – 5799).
- ²⁵ ECJ judgment of 11/01/2001, Case C-226/99 and 1/99, *Kofisa Italia Srl v. Ministero delle Finanze*, ECR 2001, I – 207.
- ²⁶ Lux, *Guide to Community Customs Legislation*, p. 242.
- ²⁷ Witte/Wolffgang, *Lehrbuch des Europäischen Zollrechts*, p. 113.
- ²⁸ ECJ judgment of 14/12/1979, Case C-34/79, *Regina v. Maurice Donald Henn and John Frederick Ernest Darby*, ECR 1979, 3795.
- ²⁹ ECJ judgment of 4 October 1991, Case C-367/89, *Criminal proceedings against Aimé Richardt and Les Accessoires Scientifiques SNC*, ECR 1991, I – 4621.
- ³⁰ ECJ judgment of 14 January 1997, Case C-124/95, *The Queen, ex parte Centro-Com Srl v. HM Treasury and Bank of England*, ECR 1997, I – 81;
ECJ judgment of 19 February 1998, Case C-1/96, *The Queen v. Minister of Agriculture, Fisheries and Food*, ECR 1998, I – 1251.
- ³¹ ECJ judgment of 1 July 1969, joined proceedings 2 and 3/69, *Sociaal Fonds voor de Diamantarbeiders v. S.A. Ch. Brachfeld & Sons and Chougol Diamond Co.*, ECR 1969, 211;
ECJ judgment of 7 December 1995, Case C-45/91, *Cámara de Comercio, Industria y Navegación de Ceuta v. Ayuntamiento de Ceuta*, ECR 1995, I – 4385.
- ³² ECJ judgment of 11 August 1995, Case C-16/94, *Édouard Dubois & Fils SA and Général Cargo Services SA v. Garonor Exploitation SA*, ECR 1995, I – 2421.
- ³³ Council Regulation (EEC) No. 918/83 of 28 March 1983 setting up a Community system of reliefs from customs duty (Official Journal (EC) L 105, 23/04/1983, p. 1).

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