

1. **Case:** C26/62 Van Gend en Loos

2. **Introduction of Topic:** Should a higher import duty be placed on ureaformaldehyde originating in Germany imported to the Netherlands (1962)?

Specification of Issue: The Netherlands and Belgian National Courts thought they had the jurisdiction to determine the raising of the import tax on ureaformaldehyde, and the EEC claimed that given they were member nations that it was their decision to make. This issue was called "Tariefcommissie" and the first question was whether Article 12 of the EEC Treaty had direct application to nationals of the Netherlands and Belgium may on the basis of the article lay claim to rights that their national courts should protect. The treaty objective was to make a common market, the functioning of which is the concern of all member European nations and their people. It endowed institutions of sovereign rights which effects member nations and their citizens, with the intermediaries the European Parliament, Economic and Social Committee. Under their Court of Justice Article 177, they must have uniform interpretation of the treaty for all member nations. Article 9 bases the community on a customs union, including an essential provision of the prohibition of the customs duties and charges, explained in Article 12. It has a clear and unconditional prohibition which is not positive, directly effecting member nations and their citizens. Article 12 does not require intervention of member states. The negative obligation does not mean the member nations will not benefit from it. Articles 169 and 170 allow the member citizens to argue these rights and their national courts must support them. Van Gend and Loos differed from the Inspector of Customs and Excise, saying a classification of aminoplasts caused the tax raise, and this was outside the jurisdiction conferred on the Court of Justice of the European Communities. A tax increase as a result of a tariff description change, rather than a rate increase to the EEC Courts was their decision on the customs duties applied. The final decision was that national courts will make the decision, because the it was not under their jurisdiction of EEC Courts to decide the conflicting views on the tariff description tax increase.

Purpose of Report: Does Article 12 of the EEC Treaty have direct application within the Netherlands Territory or may nationals from the Netherlands and the Belgian Government lay claim to national rights their courts should protect in regard to this EEC Import Duty on their ureaformaldehyde?

3. **Method:** Today I used the "traditional legal (dogmatic) method of investigation and perspectives. I searched for Case C26/62 on the Eur-Lex database.

4. **Delimitations:** I do not compare to any other similar cases, and read the provided judgement and case from Eur-Lex, and present that only here, in this specific case.

5. **References:** From Eur-Lex, Case C26/62 Van Gend en Loos, The Judgement on 5.2.1963: [61962CJ0026: Judgment of the Court of 5 February 1963.](#) and also: [61962CC0026: Opinion of Mr Advocate General Roemer delivered on 12 December 1962.](#)