

ECJ Decides on Possibility of Applying Customs Rules to Import VAT on Smuggled Cigarettes: *Hauptzollamt Braunschweig* (Case C-791/22) (VAT)

18 January 2024

Report from IBFD Knowledge Centre

On 18 January 2024, the Court of Justice of the European Union (ECJ) gave its decision in *G.A. v. Hauptzollamt Braunschweig* (Case C-791/22) based on a number of grounds.

"On those grounds, the Court (Ninth Chamber) hereby rules:

The first paragraph of Article 30, Article 60 and the second subparagraph of Article 71(1) of [Council Directive 2006/112/EC](#) of 28 November 2006 on the common system of value added tax must be interpreted as precluding national legislation under which Article 215(4) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code, as amended by Regulation (EC) No 2700/2000 of the European Parliament and of the Council of 16 November 2000, applies *mutatis mutandis* to import value added tax (VAT) as regards the determination of the place where that import VAT is incurred."

For a previous TNS regarding the case, see [ECJ Preliminary Ruling Request \(VAT\): Hauptzollamt Braunschweig \(Case C-791/22\) – Submits Referral on the Possibility of Applying Customs Rules to Import VAT on Smuggled Cigarettes \(4 May 2023\)](#).

A more substantial report containing details of the ECJ's decision will be published in the ECJ Case Law collection in due course.