

ECJ Preliminary Ruling Request (Customs): *Malmö Motorrenovering* (Case C-781/23) – Högsta förvaltningsdomstolen Submits Referral on Possibility to Extend Duration of Customs Procedure for Temporary Admission of Racing Car

26 February 2024

Report from Stefania Lotito Fedele, VAT Associate, IBFD

On 26 February 2024, a preliminary ruling request lodged to the Court of Justice of the European Union (ECJ) on 18 December 2023, was published in the Official Journal of the European Union. By this, the Högsta förvaltningsdomstolen (Supreme Administrative Court in Sweden) made reference to the ECJ for a preliminary ruling in the case *Malmö Motorrenovering AB v. Allmänna ombudet hos Tullverket* (C-781/23) on the interpretation of article 251 of the [Union Customs Code \(2013/952\)](#) with regard to the conditions for extending a predetermined period during which goods may remain under the customs temporary admission procedure, under exceptional circumstances and in the context of a customs debt extinction.

In particular, article 251(3) of the [Union Customs Code \(2013/952\)](#) provides that if, under extraordinary circumstances, the authorized use of a specific good cannot be accomplished within the 24-month timeframe mentioned in paragraphs 1 and 2 of the referred provision, the customs authorities have the discretion to extend this period reasonably. Such an extension can be granted upon a justified request from the authorization holder, which in this case concerns a Swedish company intended to import temporarily a racing car from the United States to Sweden in 2019, to use the car in racing activities within the European Union and to re-export it subsequently.

In this context, the Högsta förvaltningsdomstolen requested the ECJ to answer the following question:

"Must Article 251 of the Union Customs Code [[Union Customs Code \(2013/952\)](#)] be interpreted as meaning that the reference in paragraph 3 to paragraphs 1 and 2 means that the requirement for exceptional circumstances in paragraph 3 applies only where a period already granted, together with an extension applied for, would mean that the overall period during which the goods may remain under the procedure in question exceeds 24 months? Or must the article be interpreted as meaning that the requirement for exceptional circumstances in paragraph 3 is applicable to all applications for an extension, that is to say, even if the period already granted, together with the extension applied for, does not exceed the 24-month period laid down in paragraph 2?"

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