

# ECJ Decides on Fine Due to Incorrect Information on Customs Declaration: *J. P. Mali* (Case C-653/22) (Customs)

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Report from IBFD Knowledge Centre

On 23 November 2023, the Court of Justice of the European Union (ECJ) gave its decision in *J. P. Mali Kerékpárgyártó és Forgalmazó Kft. v. Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága* (Case C-653/22) based on a number of grounds.

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

Article 42(1) of Regulation No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the [Union Customs Code](#) must be interpreted as not precluding national legislation which provides, in the event of a shortfall in customs duties caused by the supply of incorrect information in a customs declaration relating to goods imported into the European Union, for an administrative fine which corresponds, in principle, to 50% of that shortfall and which is imposed notwithstanding the good faith of and precautions taken by the operator concerned, since that rate of 50% is significantly lower than that provided for in the case of bad faith on the part of that operator and is, moreover, considerably reduced in certain situations specified in that legislation, including the situation in which the operator acting in good faith corrects its customs declaration before the post-clearance control has been completed."

For a previous TNS regarding the case, see [ECJ Preliminary Ruling Request \(Customs\): J. P. Mali \(Case C-653/22\) – Submits Referral on Fine Due to Incorrect Information on Customs Declaration \(6 February 2023\)](#).

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