

ECJ Preliminary Ruling Request (Customs): *OSTP Italy* (Case C-770/22) – Commissione Tributaria Provinciale di Genova Submits Referral on Enforcement of Tax Payment Order Annulled by Court of First Instance

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On 3 April 2023, a preliminary ruling request lodged on 19 December 2022 was published in the Official Journal of the European Union. Through this request, the Commissione Tributaria Provinciale di Genova (Provincial Tax Court, Genoa, Italy) made reference to the Court of Justice of the European Union (ECJ) for a preliminary ruling in the case of *OSTP Italy Srl v. Agenzia delle Dogane e dei Monopoli, Ufficio delle Dogane di Genova 1, Agenzia delle Dogane e dei Monopoli, Ufficio delle dogane di Genova 2 and Agenzia delle Entrate – Riscossione – Genova* (Case C-770/22) on the interpretation of articles 43, 44 and 45 of the [Union Customs Code \(2013/952\)](#) regarding, in the light of the principle of effective judicial protection, the possibility of enforcement of a tax payment order which has already been annulled by the Court of first instance.

In this context, the Commissione Tributaria Provinciale di Genova requested the ECJ to answer the following question:

"May Articles 43, 44 and 45 of Regulation (EU) No 952/2013 [Union Customs Code (2013/952)] be interpreted as precluding the compatibility with EU law of national legislation which provides for the immediate enforceability of judgments delivered at first instance by national courts, which have the effect of annulling, in whole or in part, tax payment orders relating to the European Union's own resources?"