

# ECJ Decides on Requirements for Joint and Several Liability of Guarantor of Customs Duties: *Bolloré logistics* (Case C-358/22) (Customs)

9 March 2023

Report from IBFD Knowledge Centre

On 9 March 2023, the Court of Justice of the European Union (ECJ) gave its decision in *Bolloré logistics SA v Direction interrégionale des douanes et droits indirects de Caen, Recette régionale des douanes et droits indirects de Caen, Bolloré Ports de Cherbourg SAS* ([Case C-358/22](#)) based on a number of grounds.

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

Article 195, Article 217(1) and Article 221(1) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code, as amended by Regulation (EC) No. 648/2005 of the European Parliament and of the Council of 13 April 2005,

must be interpreted as meaning that customs authorities may not demand payment of a customs debt from the guarantor referred to in Article 195 when the amount of duty has not been lawfully communicated to the debtor."

For a previous TNS regarding the case, see [France-1, News 5 September 2022](#).

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