

ECJ Decides on Components of Satellite Receivers and Its Release for Free Circulation for Purposes of External Community Transit Procedure: *X and Inspecteur van de Belastingdienst Douane* (Case C-107/22) (Customs)

27 April 2023

Report from IBFD Knowledge Centre

On 27 April 2023, the Court of Justice of the European Union (ECJ) gave its decision in *X BV, Inspecteur van de Belastingdienst/Douane* ([Case C-107/22](#)) based on a number of grounds.

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

1. General Rule 2(a) of the General rules for the interpretation of the combined nomenclature in Annex I to [Council Regulation \(EEC\) No 2658/87](#) of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff, as amended by [Commission Regulation \(EC\) No 1549/2006](#) of 17 October 2006,

must be interpreted as meaning that components of a satellite receiver which are intended, after their release for free circulation, to be assembled into a complete satellite receiver, which components are transported in a single container and are declared for release for free circulation on the same day at the same customs office by the same declarant, in its own name and on its own behalf, by means of two separate declarations for release for free circulation, and which, at the time of their release for free circulation, are owned by two associated undertakings, must be regarded as constituting such a receiver, presented unassembled or disassembled, within the meaning of that rule, and therefore come under a single tariff heading, in so far as it is established in the light of objective factors that those components belong together as a unit and include all the component parts of that receiver.

2. General Rule 2(a) of the General rules for the interpretation of the combined nomenclature in Annex I to Regulation No 2658/87, as amended by Regulation No 1549/2006,

must be interpreted as also applying where some of the goods at issue are declared for release for free circulation while others are placed under the external Community transit procedure."

For a previous TNS regarding the case, see [Netherlands-1, News 24 May 2022](#).

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

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