

# ECJ Preliminary Ruling Request (Customs): *Tauritus* (Case C-782/23) – Lietuvos Vyriausioji Administracinis Teismas Submits Referral on Amendments of Customs Value of Goods Declared Based on Adjusted Transaction Value

26 February 2024

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On 26 February 2024, a preliminary ruling request lodged with the Court of Justice of the European Union (ECJ) on 19 December 2023, was published in the Official Journal of the European Union. With the request, the Lietuvos Vyriausioji Administracinis Teismas (Supreme Administrative Court in Lithuania) made reference to the ECJ for a preliminary ruling in the case "*Tauritus*" UAB v. *Muitinės departamentas prie Lietuvos Respublikos finansų ministerijos* (C-782/23) on the interpretation of articles 70 and 173(3) of the [Union Customs Code \(2013/952\)](#) regard to the possibility to amend the customs declaration based on the transaction value method of the customs valuation, when subsequent adjustments of the provisional price formed part of the "conditions of sale" of the goods at issue.

In particular, the preliminary ruling concerns whether the transaction value method can be applied when the final price is higher than the customs value declared in the declarations of the goods at issue and whether the price adjustments constitute a "condition of sale" precluding the application of that method. According to the referring court, the indication of a provisional price in the declaration, which may be subsequently adjusted downwards or upwards, could lead to an arbitrary or fictitious customs value, which would be incompatible with the application of the method for determining the customs value in question.

In this context, the Lietuvos Vyriausioji Administracinis Teismas requested the ECJ to answer the following questions:

"(1) Must Article 70 of Regulation (EU) No 952/2013 1 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code [[Union Customs Code \(2013/952\)](#)] be interpreted as meaning that paragraph 1 thereof does not apply to a situation, such as that in the present case, where, at the time of acceptance of the customs declaration and on the basis of the sale occurring immediately before the goods were brought into the customs territory, only the price provisionally payable is known, which is subsequently (that is to say, after the declaration has been lodged and the goods have been released for free circulation) adjusted upwards or downwards in the light of circumstances beyond the control of the parties to the transaction and unknown at the time of lodging the declaration?

(2) Must Article 173(3) of Regulation (EU) No. 952/2013 [[Union Customs Code \(2013/952\)](#)] be interpreted as meaning that the declarant is not under an obligation to apply to the customs authorities for an adjustment of the customs value determined and declared in accordance with Article 74 of that

regulation where, as in the present case, the price actually payable for the goods, as referred to in Article 70(1) of that regulation, which was not and could not have been known at the time of lodging the declaration, becomes apparent after those goods have been released for free circulation?"

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Lithuania; European Union - ECJ Preliminary Ruling Request (Customs): Tauritus (Case C-782/23) – Lietuvos Vyriausybės Administracinis Teismas Submits Referral on Amendments of Customs Value of Goods Declared Based on Adjusted Transaction Value (26 Feb. 2024), News IBFD.

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