

Case C-138/10

DP grup EOOD

v

Direktor na Agentsia 'Mitnitsi'

(Reference for a preliminary
ruling from the Administrativen sad Sofia-grad)

(Customs union — Customs declaration — Acceptance by the customs authorities
of that declaration — Invalidation of a customs declaration which has already been
accepted — Consequences for penal measures)

Opinion of Advocate General Cruz Villalón delivered on 9 June 2011 I - 8371

Judgment of the Court (First Chamber), 15 September 2011 I - 8388

Summary of the Judgment

Customs union — Customs declarations — Subsequent verification
(Council Regulation No 2913/92, Art. 66, as amended by Council Regulation No 1791/2006)

The provisions of European Union law in customs matters must be interpreted as meaning that a declarant cannot request a court to annul a customs declaration made by it when that declaration has been accepted by the customs authorities. By contrast, under the conditions laid down in Article 66 of Regulation No 2913/92 establishing the Community Customs Code, as amended by Regulation No 1791/2006, that declarant may request those authorities to invalidate that declaration, even after they have released the goods.

Their assessment concluded, the customs authorities must, subject to the possibility of a court action, either reject the declarant's application by reasoned decision or proceed with the invalidation requested.

(see para. 48, operative part)