Cabinet d'Avocats

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N°

Newsletter in brief

- Our News
- Regulatory focus on conventional amicable expertise

- Case law in **transport law** :

❖ The Court of Cassation ruled that the consignment note is only valid as proof of the existence and conditions of transport until proven otherwise, and that the actual recipient of the goods, although not mentioned on the consignment note, was a party to the contract of carriage.

- **Customs** case law :

❖ The CJEU has handed down two judgments on the customs value to be applied in the case of successive sales of the same goods.
❖ The CJEU has confirmed its case law on the Indian origin of seamless stainless steel pipes originating in China but cold-drawn in India, in the context of a dispute over anti-dumping duties.
❖ The CJEU has further extended its case law prohibiting excessive formalism in proving the exit of goods in the context of VAT exemption granted to intra-Community supplies.
❖ With regard to excise duties, the CJEU reiterated its very strict approach to the obligations of authorized warehousekeepers for the storage of excise goods (in this case, ethyl alcohol).
❖ The CJEU has issued a ruling on the limitation rules set out in Regulation No. 2988/95 of December 18, 1995, on the protection of the European Union's financial interests and their relationship with national rules.

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TO OUR READERS

This is the sixtieth newsletter from Godin Associés. Since November 2013, we have been committed to providing you with our expert insights on the latest developments in customs matters as set out in the Union Customs Code, as well as in the areas of energy taxation, excise duties on tobacco and alcohol, and environmental taxation, by analyzing developments in the case law of the Court of Justice of the European Union and the Court of Cassation.

OUR NEWS

Vincent Courcelle-Labrousse has published two articles in AJ Pénal. In the October 2025 issue (p. 463), his article "*European Public Prosecutor's Office, move along, nothing to see here*" comments on the Constitutional Council's decision of July 30, 2025, No. 2025-1153 QPC, on the powers of the European Public Prosecutor's Office to extend or modify judicial control measures.

In the November 2025 issue (p. 497), his article "*Recidivism and customs offenses*" comments on the ruling of the Criminal Chamber of the Court of Cassation of September 10, 2025 (appeal no. 24-82.155).

On November 6, 2025, Aurélie Giordano was invited by the Pôle Mer Méditerranée to present a summary of the regulations applicable to the management and reuse of port waters to a working group on port water management.

Aurélie Giordano explained the regulations relating to port water quality, the recovery and treatment of waste/wastewater from ships and ports, the reuse of treated wastewater for non-domestic purposes, and the production of fresh water.

REGULATORY FOCUS - CONVENTIONAL AMICABLE EXPERTISE

By means of an important decree No. 2025-660 of July 18, 2025, reforming conventional investigation and recodifying amicable dispute resolution methods, conventional investigation of legal proceedings has become the rule, with judicial investigation becoming the exception.

The parties may thus agree on deadlines for communicating their conclusions and documents, determine the points of law to which they intend to limit the debate, and, above all, agree to use a technical expert.

Chapter II of this decree creates Articles 131 et seq. of the Code of Civil Procedure. Under these articles, it is now possible for the parties, for all proceedings brought after September 1, 2025, to call upon a technician, before any trial or once the case has been referred to the judge, whom they choose by mutual agreement and whose mission they determine.

In the event of difficulties during the conventional expert assessment process, it will be possible to refer the matter to a support judge.

Pursuant to Article 131-8 of the Code of Civil Procedure, when the agreement to engage a technician has been concluded between lawyers, the report produced at the end of the proceedings has the same value as a judicial expert report.

In our Newsletter No. 55 (November-December 2024), we discussed private expertise with the value of judicial expertise. For the record, under Articles 1547 to 1554 of the Code of Civil Procedure, the parties, in the context of participatory proceedings, could appoint a technician by mutual agreement and determine their mission. The technician's report had the same value as a judicial expert report.

Decree No. 2025-660 of July 18, 2025 repealed these provisions. The new conventional amicable expertise therefore replaces private expertise with judicial expertise value, adding the possibility of referring the matter to a support judge.

ROAD TRANSPORT – ACTUAL RECIPIENT NOT MENTIONED IN THE WAYBILL – PARTY TO THE TRANSPORT CONTRACT

Goods were stolen during transport, and the actual recipient, who was not mentioned on the bill of lading but had received the goods, sued the carrier for compensation for his loss.

The Court of Appeal ruled that the claim was inadmissible on the grounds that he was not mentioned on the bill of lading and was therefore not a party to the contract of carriage.

It is reminded that, under Article L.132-8 of the Commercial Code, the consignment note forms a contract between the shipper, the carrier, and the consignee, or between the shipper, the consignee, the commission agent, and the carrier.

In a ruling dated October 22, 2025 (No. 24-10.669), the Court of Cassation overturned the ruling and ruled that the consignment note was only valid until proven otherwise regarding the existence and conditions of transport.

Noting that the plaintiff had physically received the shipment, the Court of Cassation ruled that he should be considered the actual recipient of the goods, was therefore a party to the contract of carriage, and had a right of action against the carrier.

CUSTOMS VALUE – SUCCESSIVE SALES

On October 30, 2025, the 8th Chamber of the Court of Justice of the European Union (CJEU) handed down two judgments on fairly similar issues in two cases referred to it by the Spanish Supreme Court. These two proceedings have something in common that is often encountered in business life, namely that the goods were sold twice in succession, first by the exporter from the third country to a first company (whether or not based in the EU), and then by that company to another EU company, which placed them under an EU customs procedure (warehousing, release for free circulation, etc.).

Both disputes concerned imports prior to the entry into force of the Union Customs Code. Customs valuation was therefore governed by Article 29 of Regulation No. 2913/92 of October 12, 1992 (hereinafter the CCC) applicable until April 30, 2016, and Article 147 of the Provisions for the Implementation of the Community Customs Code (Commission Regulation No. 2454/93 of July 2, 1993, hereinafter the “IR CCC”), which ruled on successive sales. Article 29 of the CCC provided that “the customs value of imported goods shall be the transaction value, that is, the price actually paid or payable for the goods when sold for export to the customs territory of the Community...”.

First case: rejection of the valuation based on the first sale

In this case (C-500/24), a Swiss company had purchased goods manufactured in Asian countries. The Swiss company resold the goods to a Spanish company. Following this second sale, the goods were transported directly from the countries of manufacture to Spain. As the Court states in its summary of the facts « *Most of those goods are released for free circulation, while others are placed under the customs warehousing procedure. The goods that are released for free circulation are either marketed in the European Union or exported to third countries. The labels in fact allow the goods to be marketed in different countries»* (paragraph 8).
A reassessment was ordered. The administration contested that the first sale could serve as the basis for the valuation.

The Court of Justice reiterated its case law that « *EU law on customs valuation seeks to introduce a fair, uniform and neutral system excluding the use of arbitrary or fictitious customs values. The customs value must thus reflect the real economic value of an imported good, and must be determined primarily according to the 'transaction value' method of the imported goods»* (paragraph 23).

Citing a judgment of May 15, 2025 (C-782/23, see our Newsletter No. 58, June-July 2025), the Court of Justice adds that « *It must therefore be agreed, at the time of sale, that the goods originating in a third country will be transported into the customs territory of the European Union. »* (paragraph 25).

With regard to Article 147 of the Implementing Regulation, the Court recalls the structure of the system prior to the Union Customs Code, which has evolved since Article 128 of Implementing Regulation (EU) No 2447/2015 of November 24, 2015. The former system provided for three scenarios. (i) Goods that had been sold only once were to be regarded as having been sold for export to the European Union. In the case of successive sales, (ii) a valuation based on the second sale also allowed it to be presumed that the last sale had been made for export to the customs territory of the European Union. However, Article 147(1), second subparagraph, provided for (iii) a final scenario involving the use of the value of the penultimate sale: « *where a price is declared which relates to a sale taking place before the last sale on the basis of which the goods were introduced into the customs territory of the European Union, it must be demonstrated to the satisfaction of the customs authorities that this sale of goods took place for export to that territory. »* (quoted to paragraph 26).

The Court of Justice considered that, in the latter case, « *evidence must be adduced that goes beyond the mere indication that those goods were introduced into that territory, in the sense of the geographical area. »* (paragraph 28). The fact that the value of the first sale may more or less correspond to the price of the goods in the European Union does not appear to be a sufficient factor, since « *... the price for export of goods to a third country does not necessarily correspond to the price that would have been established for export of those goods to the customs territory of the European Union »* (paragraph 29).

A plan to transport goods to the Union and introduce them into that territory at the time of the first sale is not sufficient for it to be accepted as the basis for assessment because, according to the CJEU, « *that information must be substantiated in order to confirm, beyond any reasonable doubt, that those goods were intended to be marketed in that territory.. »* (paragraph 30).

The CJEU appears to rule out the first sale in the main proceedings on the grounds that « *... proof that such a sale took place for the export of the goods to the customs territory of the European Union cannot be considered to have been adduced if, at the time of that sale, the commercial destination of the goods concerned was not known, and the planned introduction of those goods into that territory was to proceed only pending a decision on their final destination. »* (paragraph 31).

The Court also dismissed any evidence obtained or arising after the transactions that would corroborate the initial scheme a posteriori. Ultimately, the Court of Justice dismissed the first sale « *if, at the time of that first sale, it was established only that those goods were intended to be introduced into that territory, and the place where those goods were ultimately to be marketed had not yet been determined »* (paragraph 33).

Second case: valuation based on the first sale

In the second case (C-348/24), a Cuban cigar manufacturer sold cigars to a company that transported them from Cuba to a customs warehouse in Spain. These cigars were immediately placed under customs warehousing arrangements and had several destinations (duty free, etc.), while others were sold by the first buyer to a Spanish company as part of a second sale intended to supply tobacco shops.

The seller retained ownership of the cigars until the second buyer agreed to sell them to tobacco shops. At that point, the first purchaser transferred ownership to the second purchaser. The latter then released the goods for free circulation with a view to their sale and subsequent supply to tobacco shops.

As in the first case, the customs valuation was made on the basis of the first sale. As before, the administration challenged this valuation.

A second problem arose specifically when the goods had been transported under cover of proofs of origin allowing them to benefit from customs preferences that had expired. Their period of validity was ten months, but two years had elapsed since these proofs had been issued.

The second buyer therefore contested the adjustment imposed on him.

The Spanish Supreme Court also referred the matter to the Court of Justice. The latter examined the point in time at which the customs valuation should be made (placement in storage or release for free circulation) and determined the sale to be taken into account.

Analyzing the point in time at which customs value must be determined, the Court of Justice recalls that Article 214 of the CCC provided that customs duties were calculated on the basis of the situation existing at the time when the customs debt was incurred. Since the goods had been entered in the warehouse accounts under Article 76 of the CCC, the Court emphasized that Article 112(3) of that code applied. Thus, « *the customs value and the quantity to be taken into account for the purposes of Article 214 of that code are to be those applicable to the goods at the time when they were placed under the customs warehousing procedure, provided that the rules of assessment relating to those goods were ascertained or accepted at the time when the goods were placed under that procedure, unless the declarant requests their application at the time when the customs debt is incurred »* (paragraph 38).

Once again applying Article 147 of the IR CCC, the situation was somewhat different from the first dispute, as there was only one sale on the date of placement in customs warehousing. Therefore, Article 147(1), first paragraph, applied (first scenario above), not the second paragraph. The Court of Justice construes this provision and rules that « *it is not apparent from the wording of that sentence that that sale must immediately precede the release for free circulation of the goods concerned. Consequently, it cannot be ruled out that those goods may have been placed under the customs warehousing procedure between their sale and their release for free circulation* » (paragraph 45).

Consequently, the CJEU considers that, where the conditions for the application of Article 112(3) of the CCC were met, the customs value could be determined on the basis of the only sale that existed at the time, without having to provide more precise evidence that the purpose of that sale was export to the customs territory of the Union (paragraph 49).

However, the importer was less successful with regard to the expiry of the proofs of origin which, as provided for in Article 97k of the IR CCC, had a validity period of ten months (Generalized System of Preferences regime).

The imports of these cigars had been carried out under a tariff quota. The Spanish company that had purchased the goods had presented the certificates of preferential origin when certain goods from the quota were placed in customs warehousing in a timely manner, but had not done so for the goods in question.

While acknowledging that the provisions of the DAC do not prohibit the administration from accepting expired certificates, the CJEU insists on the need for customs to be able to carry out its checks when it is incumbent upon it to do so. « *... for the customs authorities of the importing country to determine, on a case-by-case basis, whether particular goods are eligible for preferential tariff treatment on the basis of a belatedly presented proof of origin, having regard in particular to the objective of those provisions, which is to enable those authorities to verify the actual origin of the goods concerned.* » (paragraph 58).

Once the certificate had expired, the administration could no longer verify with the local exporting authorities that the claimed preferential origin had indeed been acquired.

The CJEU concluded that « *the customs authorities of the importing country are not obliged to accept, for the purpose of applying tariff preferences to goods, a proof of origin which was submitted to them after the expiry of its period of validity, even though that proof of origin may have previously been submitted to those authorities before the expiry of its period of validity for the application of tariff preferences to other goods under the same quota.* » (paragraph 60).

The importer was able to obtain a valuation based on the first sale, but had to pay customs duties at the full rate.

NON-PREFERENTIAL ORIGIN AND ANTI-DUMPING DUTY

On September 2, 2025, the Court of Justice issued an order (C-827/24), whereby it reaffirmed the principles set out in a judgment of September 21, 2023 (C-210/22, see our Newsletter No. 49, July-October 2023). This is a serial dispute that has had ramifications in France, in which the Firm has won a final favorable decision based on the September 21, 2023 ruling.

The dispute arose from an anti-dumping investigation conducted by the European Anti-Fraud Office (OLAF) into seamless stainless steel pipes originating from China but cold-drawn in India. According to OLAF, cold drawing of the tubes in India was not sufficient processing to confer Indian origin on them, and therefore they could not escape the application of the anti-dumping duties imposed on China; according to OLAF, this was a circumvention prohibited by Article 13(1) of Anti-Dumping Regulation No. 2016/1036 of June 8, 2016.

The CJEU summarized the reassessment, the reasoning for which is essentially the same in all these disputes: "*On the one hand, those authorities applied the primary rule applicable to products classified under HS subheading 7304 41, set out in Annex 22-01 to Delegated Regulation 2015/2446, according to which seamless tubes, tubes and hollow profiles, of circular cross-section, of stainless steel, cold-drawn or cold-rolled, are deemed to originate in the country where they underwent such processing only if they were manufactured from products falling within another HS heading or from hollow profiles falling within HS subheading 7304 49. Furthermore, they relied on the conclusions of a report by the European Anti-Fraud Office (OLAF) of 5 July 2019, according to which, even if processing had taken place in India, it was not substantial and, in any event, did not meet the criteria for attributing Indian origin*." (paragraph 13).

However, in its judgment of 21 September 2023, the Court of Justice ruled on the matter and found that the non-preferential rule of origin in question had introduced an unjustified difference in treatment and was therefore invalid.

It ruled in this case that "*the cold forming of pipes originating in China, which took place in India and was intended to substantially transform those pipes, in that it irreversibly altered their essential characteristics, must be regarded as constituting both a modification that precludes the applicability of Article 13(1) of Regulation 2016/1036 and a "final substantial processing or working" within the meaning of Article 60(2) of the Union Customs Code, which is decisive for the purposes of establishing the origin of the imported pipes...*" by the Romanian company (point 30).
Nota: no official translation of that order was available on CJEU's website Curia.

VAT – EXPORT – PROOF REQUIRED

On 13 November 2025, the Court of Justice handed down a judgment (C-639/24) in which it extended its pragmatic case law on proof of intra-Community exports or supplies for the VAT. In this case, it concerned intra-Community supplies made by a commercial company established in Croatia that sold oak logs to a purchaser registered for VAT in Slovenia.

As part of a tax adjustment, the Croatian authorities had annulled the VAT exemption claimed by the Croatian company. The authorities considered that the documents provided did not establish that the conditions for exemption had been met. The case was interesting because the principle of VAT exemption for intra-Community supplies is briefly set out in Article 138 of the "VAT Directive" (2006/112/EC of 28 November 2006), which simply requires proof of delivery to a purchaser who is itself identified for VAT purposes in the Member State of arrival.

In order to harmonize the conditions for proving this exemption, the Council adopted an Implementing Regulation No 282/2011 of 15 March 2011.

Its Article 45bis (resulting from Regulation No 2018/1912 of 4 December 2018) enacted a set of evidence to be provided. Article 45 bis provided for the provision of a written statement by the purchaser certifying that the goods had been dispatched and transported by him, specifying the Member State of destination of the goods.

Paragraph 1) b) ii) also required '...*at least two items of non-contradictory evidence referred to in point (a) of paragraph 3 that were issued by two different parties that are independent of each other,...*'. In the frame of the evidence listed to article 3 appeared '*a signed CMR document or note, a bill of lading, an airfreight invoice or an invoice from the carrier of the goods'*, as other documents as '*an insurance policy with regard to the dispatch or transport of the goods, or bank documents proving payment for the dispatch or transport of the goods*', as "... *official documents issued by a public authority, such as a notary, confirming the arrival of the goods in the Member State of destination*', or *'a receipt issued by a warehouse keeper in the Member State of destination, confirming the storage of the goods in that Member State*.".

This judgment is noteworthy, as the court raised a question that often arises in customs cases, concerning the freedom of evidence.

The Croatian court that referred the matter to the Court of Justice considered that Article 45bis of the Regulation was a convenient means for operators to fulfil their tax obligations by demonstrating the validity of the VAT exemption on the one hand. This was also helpful for the administration, which could rely on a presumption of regularity once these documents had been provided, on the other.

However, the Croatian court was of the opinion that this list was not exhaustive, meaning that operators lacking some or all of the documents required by Article 45 bis could attempt to provide alternative, albeit more complex, evidence to convince the tax authorities of the exemption.

The Zagreb Administrative Court, which had referred the matter to the Court of Justice, considered that the administration was being overly formalistic.

However, the investigation did not call into question the reality of the transport of oak logs to Slovenia. After analyzing Article 45 bis, the Court of Justice considered that this provision "*lays down the cases in which a presumption applies but does not set out an exhaustive list of the evidence necessary for establishing the existence of an intra-Community supply. Consequently, where the conditions for the application of the presumption are not satisfied, the tax authorities are required to assess any evidence provided by the vendor of the goods for the purpose of determining whether the vendor has succeeded in demonstrating that those goods were the subject of an intra-Community supply*." (paragraph 16)

The Court of Justice continues its now traditional case law and states that "... *if the vendors of the goods could not rely on all evidence, those vendors not in possession of the evidence referred to in Article 45a of Implementing Regulation No 282/2011 would be deprived of the exemption at issue on account of the failure to comply with a formal requirement, even though the intra-Community supply of goods actually took place. Accordingly, the objective of promoting intra-Community trade would be undermined*." (paragraph 19).

The Court of Justice points out that the principle of fiscal neutrality precludes these exemptions from being called into question, except in cases of fraud or where formal irregularities have prevented conclusive proof from being provided that the substantive requirement has been satisfied (see, in particular, the judgment of 1 August 2025, C-602/24, discussed in our Newsletter No. 59, August-October 2025).

EXCISE DUTIES - CONCEPT OF TAXABLE PERSON

In a judgment dated 20 November 2025 (C-570/24), the Court of Justice ruled on an unusual case in which a company in Romania had been granted the equivalent of provisional authorized warehouse keeper status to carry out research for which it needed to use quantities of ethyl alcohol. It turned out that 21,909 litres were missing from the company's stocks. An investigation revealed that the managing director of the company in question had himself fraudulently sold this quantity and personally pocketed the proceeds. The Romanian authorities therefore subjected the company to local excise duties. The company was unable to contest the debt and subsequently took action against its managing director, who was convicted in criminal proceedings.

On the basis of this criminal decision, which recognized the managing director's full responsibility, the company brought proceedings against the Romanian tax authorities in order to challenge the collection order. It requested that the recovery be redirected against the manager who had been found criminally responsible for the acts.

An appeal court therefore referred questions to the Court of Justice for a preliminary ruling on who should be considered liable for excise duty in this case.

The Court of Justice adopted a simple solution that follows the logic of its case law on authorized warehouses for alcohol.

It first considered that even though the Romanian company was not formally an “authorised excise warehouse”, it was in a similar situation and should be regarded as an authorised warehouse and therefore treated as such.

The Court of Justice reiterated its case law, which is strict for operators benefiting from authorization as authorized warehousekeepers for alcohol or other products subject to excise duty : « *It held, in essence, that the authorised warehousekeeper played a central role in the context of the procedure for movement of products subject to excise duty under a suspension arrangement. In the event of an irregularity or offence in the course of the movement of those products involving the chargeability of excise duties, the authorised warehousekeeper was, in any event, to be designated as liable for the payment of those duties. On that basis, that warehousekeeper’s liability must be considered objective and is based not on its proven or presumed fault, but on its participation in an economic activity* » (paragraph 31).

With this foundation laid, the rest of the decision was inevitable: once the usual rules on excise duty liability established by Directive 2008/118/EC of 16 December 2008 applied, it was not possible to exclude one category of debtor from the others.

The Court reminds the principle laid down in Article 8 of the Directive, which holds the legal person and any 'other person involved in that departure' jointly and severally liable for the excise duties that have become chargeable. The Court of Justice therefore upholds the principle of joint and several liability among debtors of excise duties in view of the preparatory work for the Directive (paragraph 41).

The ECJ concluded thereon that « *The intention of the EU legislature was thus to lay down a broad definition as to the persons potentially liable to pay excise duty in cases of irregularity so as to ensure, as far as possible, that such duty was collected»* (paragraph 41).

The Court also ruled out the possibility that the criminal decision could have res judicata effect, since the subject matter of the criminal decision is not the same as that of the tax decision (a criminal conviction on the one hand, payment of duties on the other).

The Court of Justice hereby ruled that « f*or the purposes of determining the person or persons liable to pay the excise duty that has become chargeable within the meaning of those provisions, a national court is not bound by the civil-law element of the operative part of a judgment of a criminal court by which a natural person, who is an employee or manager of a legal person, has been definitively held solely liable for the damage caused to the State budget on account of the misappropriation of a quantity of alcohol stored with that legal person under a duty suspension arrangement.»*

PRESCRIPTION – REGULATION No. 2988/95

In a judgment dated 27 November 2025 (C-539/24), which did not concern either customs or agricultural common policy, the CJEU once again handed down an interesting decision on the application of Council Regulation No 2988/95 of 18 December 1995 on the protection of the EU's financial interests. This text is one of the most important regulations of the Union, a veritable cornerstone of Community law. Indeed, this 'horizontal' regulation applies to all Community public policies.

It defines rules for characterizing "irregularities" and the applicable basic limitation rules, etc. It is remarkable that this regulation will celebrate its 30th anniversary on 18 December 2025 without ever having been amended by the Council of the European Union.

In this case, the Czech tax authorities had notified a group of municipalities that had received funding for the development of a digital flood control plan and the acquisition of a flood warning and alert system of a tax adjustment. Shortcomings had been identified in the implementation of the project. While the decision to grant the funding had been taken in April 2014, the tax audit took place in February 2020 and then in September 2021. The collection order was notified on 9 December 2022.

Article 3 of Regulation No 2988/95 provides for a four-year period for notifying any act of the competent authority, notified to the person in question, relating to investigation or legal proceedings concerning the irregularity. This act interrupts the limitation period and restarts the clock.

Beyond eight years (double the four-year period), known as the 'absolute limitation period', a collection that has not been pursued cannot be pursued any further (see most recently the judgment of 6 February 2025 C-42/24 Newsletter No 57 March-May 2025). National law may provide for a period longer than four years, but this period must not be disproportionate.

In France, the period is five years, as set out in Article 2224 of the Civil Code, i.e. ten years in total (see CJEU, 2 March 2017, C-584/15, case won by the firm).

Czech law only provided for a ten-year limitation period for the recovery of undue payments, corresponding to the 'absolute limitation period'.

In the absence of a longer *initial* national time limit, the Czech judge questioned whether the basic time limit of four years provided for in Regulation No 2988/95 should be applied by default, starting from the date on which the irregularity was committed. The Court of Justice made a longer 'absolute limitation period' than twice four years conditional on the implementation, in local law, of an initial basic time limit that would be itself longer than four years.

If not, the Regulation applies (from date to date from the date of the irregularity and not by calendar year). The 'absolute limitation period' follows from this (8 years). It lapsed before 6 December 2022.

The Court of Justice also ruled that in the case of projects co-financed by Community and national funds, only one limitation period was applicable, namely the one provided for in Regulation No 2988/95.

This judgment confirms the extreme usefulness of this regulation for the management of litigations.

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