

**EU customs:  
national courts and administrations  
- a mission for duty and trade**

**Timothy Lyons QC  
January 2011**

## A mission for duty and trade (1)

How important is duty collection for national administrations?

**2002:** €12, 917.5

**2003:** €9,462.1

**2007:** €15,287.9m

**2008:** €15,196

**2009:** €14,002

**2010:** €14,079.7m

**2011:** €16,653.7

Table gives € millions

## A mission for duty and trade (2)

### I Customs' administrations – the mission

Mission statements –  
interesting and informative?

Article 2 MCC:

- specific reference to collection of duty?
- anti-dumping duty – fulfilling the mission?

A mission for duty and trade (3)

## II Customs duty and anti-dumping duty

Customs duty: payment for crossing a border under EU law

Anti-dumping duty: a protective and preventive measure – imposed on compliance with conditions

A mission for duty and trade (4)

### III Validity of duties

How do we know that:

- customs duties are validly imposed?
- anti-dumping duties are validly imposed?

How significant is the statement of reasons (Art 296 TFEU)?

A mission for duty and trade (5)

## IV National administrations, courts ...

- national administrations are powerful
- national courts - extensive jurisdiction
- references to the Court of Justice  
(Art 267 TFEU)

A mission for duty and trade (6)

## IV National administrations, courts ...

- What is “sincere cooperation”?  
(TEU Art 13.2)
- How important is it?

A mission for duty and trade (7)

## IV National administrations, courts ...

Sincere cooperation and:

- use by courts for obtaining information
- *Zwartveld*

What rules do national courts have?



A mission for duty and trade (8)

A mission for duty and trade and -

A mission for you?