

Belgian customs lose case on the import of classic cars

On June 28, the Criminal Court of Leuven rendered a verdict in a case concerning the application of the tariff heading 9705 00 00 of the Combined Nomenclature on the import of classic cars. In this case, a number of people were prosecuted for the import of classic cars under application of the tariff heading 9705 (notably, import duties at a rate of 0% and VAT at a rate of 6%).

The Belgian Customs Administration considered that these imports did not meet the conditions for the application of tariff heading 9705, as established by the Daiber and Clees judgments of the European Court of Justice.

The Criminal Court ruled that the restrictive interpretation of the criteria listed above, which has been adopted by the Belgian Customs Administration, did not find any basis in Belgian and European law. The Court ruled that the criteria are too vague and open to interpretation, for them to constitute a source for a criminal conviction.

The Court has therefore acquitted all concerned with its verdict. No additional import duties were imposed.

The Belgian Customs Administration has the possibility to file for appeal.

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