

# Case law

| Topic  | Case (link)   | Date        | Key holding (one line)  | Practical takeaway   |
|--|---|-------------|---|--|
| Preferential origin - improper claim / recovery procedures                 | <b>C-589/17 ? Prenatal S.A.</b> (EUR-Lex) ( <a href="#">EUR-Lex</a> )                               | 29 Jul 2019 | Court clarified duties recovery where preferential origin has been wrongly claimed and limits on administrative remediation.  | Ensure documentary proof for preferential claims is kept and be prepared for administrative recovery; origin certificates must be scrutinised in post-clearance checks.  |
| Preferential origin - products from territories under restrictive measures | <b>C-67/23</b> (interpretation of Reg. 194/2008 re Burma/Myanmar) (CURIA) ( <a href="#">Curia</a> ) | 5 Sep 2024  | Interprets when certificates of origin / preferential treatment can be refused for goods connected to sanctioned or restricted territories; processing in third countries does not automatically negate special measures. | Where sanctions/restrictive regimes apply, do not assume certificates of origin are decisive - check materially whether the goods fall within the scope of restrictive rules before granting preferential treatment. |
| Territorial scope of preferential agreements / disputed territories        | <b>C-104/16 P ? Council v Front Polisario</b> (EUR-Lex) ( <a href="#">EUR-Lex</a> )                 | 21 Dec 2016 | EU agreements cannot lawfully be applied to a disputed territory (Western Sahara) without consent of its people - preferential treatment cannot be extended unlawfully.   | When relying on preferential trade deals, verify territorial scope - products from disputed territories may be excluded regardless of certificates issued by the controlling state.                                  |
| Preferential origin / disputed territory - national application            | <b>C-266/16 ? Western Sahara Campaign UK</b> (CURIA) ( <a href="#">Curia</a> )                      | 27 Feb 2018 | Reaffirmed that preferential treatment under EU agreements cannot be extended to Western Sahara without legal/consensual basis; national authorities must respect Court's interpretation.                                 | Customs declarations for goods from disputed territories require extra diligence; preferential claims can be challenged and annulled.  |

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