

Provisional text

JUDGMENT OF THE COURT (Fifth Chamber)

5 February 2026 (*)

(Reference for a preliminary ruling – Common foreign and security policy – Restrictive measures adopted in view of the actions of the Russian Federation destabilising the situation in Ukraine – Regulation (EU) No 833/2014 – Article 3i(1) and (3ad) – Annex XXI – Prohibition on importing goods generating significant revenues for the Russian Federation into the European Union – Importation of a vehicle)

In Case C-619/24,

REQUEST for a preliminary ruling under Article 267 TFEU from the Finanzgericht Düsseldorf (Finance Court, Düsseldorf, Germany), made by decision of 4 September 2024, received at the Court on 23 September 2024, in the proceedings

JG

v

Hauptzollamt Düsseldorf,

THE COURT (Fifth Chamber),

composed of M.L. Arastey Sahún, President of the Chamber, J. Passer, E. Regan, D. Gratsias (Judge-Rapporteur) and B. Smulders, Judges,

Advocate General: L. Medina,

Registrar: A. Calot Escobar,

having regard to the written procedure,

after considering the observations submitted on behalf of:

- JG, by H. Nehm, Rechtsanwalt,
- the German Government, by J. Möller and P. E. Wagner, acting as Agents,
- the Czech Government, by K. Najmanová, M. Smolek and J. Vláčil, acting as Agents,
- the Netherlands Government, by M.K. Bulterman and H.S. Gijzen, acting as Agents,
- the European Commission, by M. Carpus-Carcea and M. Kellerbauer, acting as Agents,

having decided, after hearing the Advocate General, to proceed to judgment without an Opinion,

gives the following

Judgment

1 This request for a preliminary ruling concerns the interpretation of Article 3i(1) of Council Regulation (EU) No 833/2014 of 31 July 2014 concerning restrictive measures in view of Russia's actions destabilising the situation in Ukraine (OJ 2014 L 229, p. 1) as amended by Council Regulation (EU) 2022/576 of 8 April 2022 (OJ 2022 L 111, p. 1) and of Article 3i(3ad) of Council Regulation No 833/2014 of 31 July 2014 concerning restrictive measures in view of Russia's actions destabilising

the situation in Ukraine (OJ 2014 L 229, p. 1), as amended by Council Regulation (EU) 2023/2878 of 18 December 2023 (OJ L, 2023/2878).

2 The request has been made in proceedings between JG, a Russian citizen residing in Düsseldorf (Germany), and the Hauptzollamt Düsseldorf (Principal Customs Office, Düsseldorf) ('the Customs Office') concerning the seizure by the Customs Office of a second-hand motor vehicle purchased by JG in Russia and then brought into Germany.

Legal context

Decision 2014/512/CFSP

3 Article 4k of Council Decision 2014/512/CFSP of 31 July 2014 concerning restrictive measures in view of Russia's actions destabilising the situation in Ukraine (OJ 2014 L 229, p. 13), as amended by Council Decision (CFSP) 2022/578 of 8 April 2022 (OJ 2022 L 111, p. 70) provides, in paragraphs 1 and 6:

'1. It shall be prohibited to purchase, import, or transfer, directly or indirectly, goods which generate significant revenues for Russia thereby enabling its actions destabilising the situation in Ukraine into the [European] Union if they originate in Russia or are exported from Russia.

...

6. The [European] Union shall take the necessary measures in order to determine the relevant items to be covered by this Article.'

Decision No 2022/578

4 Recital 6 of Decision 2022/578 states:

'In view of the gravity of the situation, and in response to Russia's military aggression against Ukraine, it is appropriate to introduce further restrictive measures. ... It is also appropriate to restrict exports of jet fuel and other goods to Russia, as well as to introduce additional import restrictions on certain goods exported by or originating from Russia, including coal and other solid fossil fuels. ...'

Regulation No 833/2014

5 Under recital 2 of Regulation No 833/2014:

'On 22 July 2014, the Council [of the European Union] concluded that should Russia fail to respond to the demands formulated in the European Council conclusions of 27 June 2014 and in its own conclusions of 22 July, it would be ready to introduce without delay a package of further significant restrictive measures. It is therefore considered appropriate to apply additional restrictive measures with a view to increasing the costs of Russia's actions to undermine Ukraine's territorial integrity, sovereignty and independence and to promoting a peaceful settlement of the crisis. These measures will be kept under review and may be suspended or withdrawn, or be supplemented by other restrictive measures, in light of developments on the ground.'

6 Article 3i, which was inserted into that regulation by Regulation 2022/576, provides:

'1. It shall be prohibited to purchase, import, or transfer, directly or indirectly, goods which generate significant revenues for Russia thereby enabling its actions destabilising the situation in Ukraine, as listed in Annex XXI into the [European] Union if they originate in Russia or are exported from Russia.'

7 Paragraph 3a, which was added to Article 3i of Regulation No 833/2014 by Council Regulation (EU) 2022/1904 of 6 October 2022 (OJ 2022 L 259 I, p. 3), stipulates:

‘The prohibition in paragraph 1 shall not apply to purchases in Russia which are necessary for the functioning of diplomatic and consular representations of the [European] Union and of the Member States, including delegations, embassies and missions, or for the personal use of nationals of Member States and their immediate family members.’

8 Paragraphs 3aa to 3ad, which have been inserted into Article 3i of Regulation No 833/2014 by Regulation 2023/2878, state:

‘3aa. The competent authorities of a Member State may allow the import of goods which are intended for the strict personal use of natural persons travelling to the [European] Union or of their immediate family members, limited to personal effects owned by those individuals and which are manifestly not intended for sale.

3ab. The competent authorities may authorise, under such conditions as they deem appropriate, the entry into the [European] Union of a vehicle falling under ... code 8703 [of the Combined Nomenclature, CN] not intended for sale and owned by a citizen of a Member State or an immediate family member who is resident in Russia and is driving the vehicle into the [European] Union for strict personal use.

3ac. The prohibition in paragraph 1 shall not apply to the entry into the [European] Union of motor vehicles falling under ... code 8703 [of the CN] provided that they have a diplomatic vehicle registration plate and are necessary for the functioning of diplomatic and consular representations, including delegations, embassies and missions, or of international organisations enjoying immunities in accordance with international law, or for the personal use of their staff and their immediate family members.

3ad. The prohibition in paragraph 1 shall not prevent vehicles already in the territory of the [European] Union on 19 December 2023 from being registered in a Member State.

...’

9 Annex XXI to Regulation No 833/2014, as amended by Regulation 2022/1904, entitled ‘List of goods and technology referred to in Article 3i’, contained, in part B, under code 8703 of the CN, the following description:

‘Motor cars and other motor vehicles principally designed for the transport of [fewer than] 10 persons, incl. station wagons and racing cars (excl. motor vehicles of heading 8702)’

Regulation 2022/576

10 Recital 2 of Regulation 2022/576 states:

‘Regulation (EU) No 833/2014 gives effect to certain measures provided for in Council Decision 2014/512/CFSP.’

The dispute in the main proceedings and the questions referred for a preliminary ruling

11 On 27 January 2023, the applicant in the main proceedings, a Russian national residing in Düsseldorf (Germany), purchased a second-hand motor vehicle in Russia, which he registered in his name in Russia and drove to Poland on 11 May 2023. From the territory of that Member State, the vehicle was transported without licence plates on a trailer to Düsseldorf.

12 On 28 August 2023, the applicant in the main proceedings declared the vehicle at issue to the Customs Office for release into free circulation with a customs value of EUR 50 390.71. By decision of the same day, the Customs Office seized the vehicle at issue and declared the customs declaration invalid on the ground that the importation of the vehicle was prohibited under Article 3i(1) of Regulation No 833/2014, as amended by Regulation 2022/576.

13 After the Customs Office had rejected the complaint by the applicant in the main proceedings on the same ground as the one stated in the preceding paragraph, the applicant brought an action against the seizure order concerning the vehicle at issue before the Finanzgericht Düsseldorf (Finance Court, Düsseldorf, Germany), which is the referring court. In support of that action, the applicant in the main proceedings submits that the vehicle at issue was in the territory of the European Union on 19 December 2023 and therefore can be registered in a Member State under Article 3i(3ad) of Regulation No 833/2014, as amended by Regulation 2023/2878. According to the applicant, that provision does not apply exclusively to vehicles which satisfy the conditions of Article 3i(3ab) and (3ac) of Regulation No 833/2014, as amended by Regulation 2023/2878. In any event, the applicant in the main proceedings is of the view that the importation of the vehicle at issue does not generate significant revenues for the Russian Federation, so that Article 3i(1) of Regulation No 833/2014, as amended by Regulation 2022/576, does not preclude the importation of that vehicle.

14 According to the referring court, the outcome of the action in the main proceedings turns, first, on whether Article 3i(1) of Regulation No 833/2014, as amended by Regulation 2022/576, must be interpreted as meaning that the prohibition on purchasing, importing, or transferring into the European Union goods listed in Annex XXI to that regulation, as amended by Regulation 2022/1904, applies only if it can be established that the goods in question generate significant revenues for the Russian Federation thereby enabling its actions destabilising the situation in Ukraine.

15 If the answer to the first question is in the negative, according to the referring court, it should be examined, second, whether Article 3i(3ad) of Regulation No 833/2014, as amended by Regulation 2023/2878, must be interpreted as meaning that the possibility of registering a vehicle which was in the territory of the European Union on 19 December 2023 also applies to a vehicle which is not covered by Article 3i(3ab) or (3ac) of Regulation No 833/2014 and whose importation or transfer into the European Union is prohibited under Article 3i(1) of Regulation No 833/2014, as amended by Regulation 2022/576, with the result that the competent customs authority must release the vehicle in question despite that prohibition.

16 In those circumstances, the Finanzgericht Düsseldorf (Finance Court, Düsseldorf) decided to stay the proceedings and refer the following questions to the Court of Justice for a preliminary ruling:

‘(1) Must Article 3i(1) of Regulation [No 833/2014], as amended by [Regulation 2022/576], be interpreted as meaning that the prohibition on the importation or transfer of goods, as listed in Annex XXI [to Regulation No 833/2014], applies only if it can be established that the goods in question generate significant revenues for [the Russian Federation] thereby enabling its actions destabilising the situation in Ukraine?’

(2) If the first question is answered in the negative: Must Article 3i(3ad) of Regulation [No 833/2014], as amended by Regulation [2023/2878], be interpreted as meaning that the registration permitted thereunder of a vehicle which was in the territory of the [European] Union on 19 December 2023 also applies to a motor vehicle which is not covered by Article 3i(3ab) or (3ac) of Regulation [No 833/2014] and whose importation or transfer into the [European] Union is prohibited under Article 3i(1) of Regulation [No 833/2014], and the competent customs authority must lift the seizure of the vehicle concerned despite that prohibition?’

Consideration of the questions referred

The first question

17 By its first question, the referring court asks, in essence, whether Article 3i(1) of Regulation No 833/2014, as amended by Regulation 2022/576, must be interpreted as meaning that the prohibition, laid down by that provision, on purchasing, importing or transferring into the European Union applies to any good falling under the CN codes listed in Annex XXI to Regulation No 833/2014, as amended by Regulation 2022/1904, without it being necessary to verify, for each individual transaction, whether the purchase, import or transfer in question generates significant revenues for the Russian Federation.

18 As regards the scope of Article 3i(1) of Regulation No 833/2014, as amended by Regulation 2022/576, it must be borne in mind that, according to settled case-law, when interpreting a provision of EU law, it is necessary to consider not only its wording, but also the context in which it occurs and the objectives pursued by the rules of which it is part (judgments of 17 November 1983, *Merck*, 292/82, EU:C:1983:335, paragraph 12, and of 13 March 2025, *PKK v Council*, C-72/23 P, EU:C:2025:182, paragraph 51 and the case-law cited).

19 As regards the wording of that provision, it stipulates that it is prohibited to purchase, import, or transfer, directly or indirectly, goods which generate significant revenues for the Russian Federation thereby enabling its actions destabilising the situation in Ukraine, as listed in Annex XXI to Regulation No 833/2014, as amended by Regulation 2022/1904, into the European Union if they originate in Russia or are exported from Russia.

20 However, the referring court points out in its request for a preliminary ruling that there are differences between the various language versions of that provision.

21 In particular, as observed by that court, the German- and Dutch-language versions of that provision can be understood as meaning that, in order to fall under the prohibition laid down in that provision, a transaction concerning the goods listed in Annex XXI to Regulation No 833/2014, as amended by Regulation 2022/1904, must in addition effectively generate revenues for the Russian Federation. By contrast, other versions, such as the Spanish-, English- and French-language versions cannot be interpreted in that way.

22 In that regard, it should be borne in mind that, according to settled case-law, the wording used in one language version of a provision of EU law cannot serve as the sole basis for the interpretation of that provision or be given priority over the other language versions. Provisions of EU law must be interpreted and applied uniformly in the light of the versions existing in all languages of the European Union. Accordingly, where there is a divergence between the various language versions of an EU legislative text, the provision in question must be interpreted by reference to the general scheme and purpose of the rules of which it forms part (judgments of 27 October 1977, *Bouchereau*, 30/77, EU:C:1977:172, paragraph 14, and of 27 November 2025, *Svema Trade*, C-567/24, EU:C:2025:920, paragraph 23).

23 Therefore, as concerns the context of Article 3i(1) of Regulation No 833/2014, as amended by Regulation 2022/576, the Court has already had the opportunity to point out that the objective of Regulation No 833/2014 is, in accordance with Article 215 TFEU, the adoption of measures necessary to give effect to Decision 2014/512 (judgment of 28 March 2017, *Rosneft*, C-72/15, EU:C:2017:236, paragraph 141), as is also apparent from recital 2 of Regulation 2022/576. As such, Article 4k(1) of Decision 2014/512, as amended by Decision 2022/578, provides that it is prohibited to purchase, import, or transfer, directly or indirectly, goods which generate significant revenues for the Russian

Federation thereby enabling its actions destabilising the situation in Ukraine into the European Union if they originate in Russia or are exported from Russia. Furthermore, Article 4k(6) stipulates that ‘the [European] Union shall take the necessary measures in order to determine the relevant items to be covered by this Article’.

24 It follows from the provisions of Article 4k that, within the framework of the rules introduced by that article, the European Union may determine the goods whose purchase, import or transfer must be regarded as generating significant revenues for the Russian Federation and, therefore, as falling within the prohibition laid down in Article 4k(1) of Decision 2014/512, as amended by Decision 2022/578, and in Article 3i(1) of Regulation No 833/2014, as amended by Regulation 2022/576.

25 Consequently, Article 3i(1) of Regulation No 833/2014, as amended by Regulation 2022/576, does not prohibit the purchase, import or transfer of a good into the European Union only where such a transaction, taken individually, generates significant revenues for the Russian Federation. That provision prohibits all transactions concerning one of the goods listed in Annex XXI to Regulation No 833/2014, as amended by Regulation 2022/1904.

26 That interpretation is supported by the exceptions to the prohibition laid down in Article 3i(1) of Regulation No 833/2014, as amended by Regulation 2022/576, which result from the insertion, into Article 3i, of paragraph 3a by Regulation 2022/1904 and of paragraphs 3aa and 3ab by Regulation 2023/2878. Under the first of those exceptions, the prohibition laid down in Article 3i(1) of Regulation No 833/2014, as amended by Regulation 2022/576, does not apply, inter alia, to purchases in Russia which are necessary for the personal use of nationals of Member States and their immediate family members. Similarly, the other exceptions enable the competent authorities of the Member States to allow the importation of goods which are intended for the strict personal use of natural persons travelling to the European Union or of their immediate family members, limited to personal effects owned by those individuals and which are manifestly not intended for sale and, moreover, to allow the entry into the European Union of a motor vehicle not intended for sale and owned by a citizen of a Member State or an immediate family member who is resident in Russia and drives the vehicle into the European Union for strict personal use.

27 If the prohibition laid down in Article 3i(1) of that regulation, as amended by Regulation 2022/576, only applied where the purchase, importation or transfer in question would, taken individually, be capable of generating significant revenues for the Russian Federation due to its specific characteristics, it would not be necessary to provide for those exceptions. Those exceptions concern, first, goods purchased in Russia which are necessary for the personal use of the natural persons in question. That requirement highlights that the exception concerns goods which are considered to be essential in that regard, to the exclusion of any luxury good or good of an above-average value and therefore capable of generating such revenues. Second, the goods covered by those exceptions must belong to the natural persons in question and importation of those goods is limited to personal effects and goods which are manifestly not intended for sale. It follows that those exceptions concern transactions which, by their very nature, are not capable of generating such revenues.

28 An interpretation that the prohibition in Article 3i(1) of Regulation No 833/2014, as amended by Regulation 2022/576, applies to all the goods listed in Annex XXI to Regulation No 833/2014, as amended by Regulation 2022/1904, without it being necessary to verify, for each individual transaction, whether the purchase, importation or transfer in question generates significant revenues for the Russian Federation, is furthermore supported by the purpose of the rules of which that provision forms part.

29 It is apparent from recital 2 of Regulation No 833/2014 that the purpose of that regulation is to apply additional restrictive measures ‘with a view to increasing the costs of Russia’s actions to undermine Ukraine’s territorial integrity, sovereignty and independence and to promoting a peaceful settlement of the crisis’.

30 Furthermore, as pointed out in paragraph 23 above, the objective of Regulation No 833/2014, as amended by Regulation 2022/576, is the adoption of measures necessary to give effect to Decision 2014/512. In that regard, it must be noted that, according to recital 6 of Decision 2022/578, which amended Decision 2014/512, it was appropriate, in view of the gravity of the situation, and in response to the Russian Federation’s military aggression against Ukraine, to introduce further restrictive measures, inter alia by introducing ‘additional import restrictions on certain goods exported by or originating from Russia’.

31 The application of the prohibition laid down in Article 3i(1) of that regulation, as amended by Regulation 2022/576, to any good falling under the CN codes listed in Annex XXI to Regulation No 833/2014, as amended by Regulation 2022/1904, is capable of effectively pursuing those objectives, while the achievement of those objectives would, on the contrary, be compromised if the applicability of that prohibition were conditional on the good in question, taken individually, generating significant revenues for the Russian Federation.

32 In the light of the foregoing, the answer to the first question is that Article 3i(1) of Regulation No 833/2014, as amended by Regulation 2022/576, must be interpreted as meaning that the prohibition, laid down by that provision, on purchasing, importing or transferring into the European Union applies to any good falling under the CN codes listed in Annex XXI to Regulation No 833/2014, as amended by Regulation 2022/1904, without it being necessary to verify, for each individual transaction, whether the purchase, importation or transfer in question generates significant revenues for the Russian Federation.

The second question

33 By its second question, the referring court asks, in essence, whether Article 3i(3ad) of Regulation No 833/2014, as amended by Regulation 2023/2878, must be interpreted as meaning that the possibility, laid down in that provision, of registering in a Member State a vehicle already present in the territory of the European Union on 19 December 2023 applies also to vehicles which, at that date, were in that territory in breach of the prohibition laid down in Article 3i(1) of Regulation No 833/2014, as amended by Regulation 2022/576.

34 It should be observed in that regard, that Article 3i(3ad) of Regulation No 833/2014, as amended by Regulation 2023/2878, is not intended to introduce an exception to the prohibition laid down in Article 3i(1). It is apparent from the very wording of paragraph 3ad that it concerns only the registration of a vehicle and not its purchase, importation or transfer into the European Union.

35 It follows that the possibility afforded by Article 3i(3ad), concerning the registration of vehicles already present in the territory of the European Union on 19 December 2023, can, in any event, apply only to vehicles whose presence in that territory is not the result of a breach of the prohibition laid down in Article 3i(1) of Regulation No 833/2014, as amended by Regulation 2022/576.

36 In the light of the foregoing, the answer to the second question is that Article 3i(3ad) of Regulation No 833/2014, as amended by Regulation 2023/2878, must be interpreted as meaning that the possibility, laid down in that provision, of registering in a Member State a vehicle already present in the territory of the European Union on 19 December 2023, does not apply to vehicles which, at

that date, were in that territory in breach of the prohibition laid down in Article 3i(1) of Regulation No 833/2014, as amended by Regulation 2022/576.

Costs

37 Since these proceedings are, for the parties to the main proceedings, a step in the action pending before the referring court, the decision on costs is a matter for that court. Costs incurred in submitting observations to the Court, other than the costs of those parties, are not recoverable.

On those grounds, the Court (Fifth Chamber) hereby rules:

1. Article 3i(1) of Council Regulation (EU) No 833/2014 of 31 July 2014 concerning restrictive measures in view of Russia's actions destabilising the situation in Ukraine, as amended by Council Regulation (EU) 2022/576 of 8 April 2022,

must be interpreted as meaning that the prohibition, laid down by that provision, on purchasing, importing or transferring into the European Union applies to any good falling under the Combined Nomenclature codes listed in Annex XXI to Regulation No 833/2014, as amended by Council Regulation (EU) 2022/1904 of 6 October 2022, without it being necessary to verify, for each individual transaction, whether the purchase, importation or transfer in question generates significant revenues for the Russian Federation.

2. Article 3i(3ad) of Regulation No 833/2014, as amended by Council Regulation (EU) 2023/2878 of 18 December 2023,

must be interpreted as meaning that the possibility, laid down in that provision, of registering in a Member State a vehicle already present in the territory of the European Union on 19 December 2023, does not apply to vehicles which, at that date, were in that territory in breach of the prohibition laid down in Article 3i(1) of Regulation No 833/2014, as amended by Regulation 2022/576.

[Signatures]

* Language of the case: German.