

Van Gend en Loos v Nederlandse Administratie der Belastingen [1963]

Evidence

The transport and distribution company Van Gend & Loos imported urea-formaldehyde from the Federal Republic of Germany to the Netherlands. When the vehicles of the company were at the Dutch border, the customs demanded higher charges for the import as the chemicals Van Gend & Loos were importing were reclassified and demanded higher charges. The plaintiffs paid for the customs service but then made a plaint to the court in order to get their money back.

Problematics

According to the Treaty of Rome signed in 1957 and its Article 12, States Members had no right to heighten charges for customs reasons during an import for any reason as of the 1st of January, 1958. The decision of Dutch customs to increase charges was against this Treaty. However, the defendants stated that this Treaty was applicable only to physical entities—whether a legal person could not be guaranteed these benefits. Could the EEC treaty provide this kind of right to legal persons in the same manner as it does to physical entities?

Resolution

The European Court established that the EEC's agreements and treaties should be considered as the legal basis for the acceptance of statutory rights and should have immediate action, which is now known as the direct effect principle.

This case was of great importance as it demonstrated that European treaties should have an immediate action effect on Member States for physical entities and legal persons alike.

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