

8 October 2026

EU General Court Ruling on Customs Classification of Split Consignments in EU Assembly Operations

(Case T-529/25, *Prestige Rijwielen*)

On 7 October 2026, the General Court of the European Union (the “**General Court**”) issued a judgment in Case T-529/25, *Prestige Rijwielen NV* (available [here](#)), addressing EU customs classification rules applicable to goods presented to customs in a disassembled or unassembled state.

The underlying dispute arose from criminal and civil proceedings brought by the European Public Prosecutor’s Office and the Belgian customs authorities against the importer, its freight forwarder, and an individual, concerning the tariff classification of electric bicycle parts presented to customs under separate declarations over two years, and the resulting evasion of more than EUR 2.9 million in anti-dumping duties, countervailing duties, and import duties.

Although the dispute arose in the electric bicycle sector, the General Court’s holding is framed in general terms and may extend to other sectors in which finished products and their constituent parts are subject to differing tariff treatment

1. FACTUAL BACKGROUND

Between 22 January 2019 and 27 April 2021, the importer’s freight forwarder submitted twenty-seven import declarations, all lodged with the same customs office, for frames, forks, motors, and other parts for electric bicycles purchased from two suppliers in China.

Following an inspection, the Belgian customs authorities identified six groups among these declarations, each corresponding to a set of parts which, taken together, enabled a complete electric bicycle to be assembled, based on shared invoice reference numbers. Complete electric bicycles are subject to definitive anti-dumping and countervailing duties, whereas parts and accessories are not.

On that basis, the European Public Prosecutor’s Office and the Belgian customs authorities brought criminal and civil proceedings alleging that the parts should have been declared as complete electric bicycles, and that the defendants had thereby evaded more than EUR 2.9 million in anti-dumping duties, countervailing duties, and import duties

2. HOLDING OF THE GENERAL COURT

Answering the question referred by the Antwerp Court of Appeal, the General Court held that Rule 2(a) of the General Rules for the Interpretation of the Combined Nomenclature (GRI 2(a)) must be interpreted as meaning that parts of an electric bicycle that are intended, following release for free circulation, to be assembled into an electric bicycle, where the parts are invoiced by different suppliers, transported in different containers, and declared for release for free circulation at the same customs office by the same declarant and on behalf of the same consignee, by means of separate declarations spread over a

period of up to several months, **must be classified as electric bicycles presented in a disassembled or unassembled state and therefore fall under a single tariff heading**, provided that objective factors show that those parts form a whole and comprise all of the essential components of those bicycles.

The judgment's key holdings are as follows:

- Simultaneous presentation of the parts to customs authorities is not a necessary condition for classifying those parts as an assembled product. The decisive criterion remains the objective characteristics of the goods: the fact that parts are presented under separate customs declarations does not, by itself, preclude their classification as an assembled product where other objective factors establish that the parts were intended to be assembled into a single article.
- The General Court's reasoning is expressly anti-circumvention in its character. The Court found that any other interpretation of the concept of goods "presented unassembled or disassembled" of GRI 2(a) would, in practice, permit importers to select the most favourable tariff classification through the relatively simple expedient of presenting goods under separate declarations, thereby circumventing the application of trade defence measures such as anti-dumping and countervailing duties.

3. IMPACT OF THE DECISION

Although the judgment is not final (an exceptional review by the Court of Justice remains theoretically possible provided that a proposal to this effect is made by the Advocate General within a month from the delivery of the General Court judgment), the interpretation given by the General Court is in line with recent EU case-law (see, e.g., judgment *X e Inspecteur van de Belastingdienst Douane*, C-107/22). Interestingly, several national customs authorities (e.g. Italy and Belgium) have been adopting a similar interpretation for several years.

The lesson which can be drawn from the judgment is that the fact that the parts are not presented to customs simultaneously is not a conclusive element to exclude that they constitute a finished product. This is just one of the various factual factors that may be considered in that regard.

Needless to say, this ruling is due to have a considerable impact on operators who import components for assembly within the European Union, particularly where the tariff treatment of the finished product, whether in the form of anti-dumping duties, countervailing duties, or ordinary customs duties, differs from that of its individual parts. National customs authorities may be more inclined to classify imports of parts as finished products where, based on the overall factual picture, they have valid reason to conclude that the importation of parts and their subsequent assembly in the European Union is structured to avoid the levy of duties.

Key contacts



Fabrizio Di Gianni

Partner

fdigianni@vbb.com



Alberto Zingariello

Associate

azingariello@vbb.com

Brussels

Glaverbel Building
Chaussée de La Hulpe 166
B-1170 Brussels
Belgium

+32 (0)2 647 73 50

Geneva

2 Chemin des Mines
CH-1202
Geneva
Switzerland

+32 (0)2 647 73 50

London

Holborn Gate
330 High Holborn
London, WC1V 7QH
United Kingdom

+44 (0)20 7406 1471



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