

By PwC Deutschland | 06.02.2026

ECJ: Prohibition for import of goods from Russia

In a request for a preliminary ruling from the Düsseldorf Tax Court, the European Court of Justice dealt with the interpretation of Article 3i of Regulation (EU) No. 833/2014 on the import ban on certain goods from Russia listed in Annex XXI. Specifically, the case concerns the seizure by the main customs office of a used vehicle purchased in Russia and then imported into Germany.

The plaintiff is a Russian citizen living in Germany. He bought a used Mercedes in Russia. The car was registered to the plaintiff in Russia. He drove the car to Poland, where he had it transported on a trailer without license plates to his place of residence in Germany, and registered the car with the main customs office for release into free circulation. The main customs office seized the car on the same day and declared the customs declaration invalid. The import was prohibited under Article 3i(1) of Regulation (EU) No. 833/2014.

According to Article 3i (1) of Regulation (EU) No. 833/2014, it is prohibited to import or transport into the Union certain goods listed in Annex XXI that generate significant revenue for Russia and thereby contribute to Russia's actions destabilizing the situation in Ukraine if they originate in Russia or are exported from Russia. It now had to be clarified whether the import ban on motor vehicles from Russia applies absolutely or only if these goods generate significant revenues for Russia.

ECJ decision

The ECJ's response was unambiguous:

1. Article 3i(1) of Regulation No. 833/2014 must be interpreted as meaning that the prohibition on the purchase, import, or introduction into the Union applies to all goods falling under the CN codes listed in Annex XXI to that regulation, as amended by Regulation 2022/1904, without it being necessary to examine, for each individual transaction, whether the purchase, import, or introduction in question generates significant revenue for the Russian Federation.
2. The possibility provided for in Article 3i(3ad) of said Regulation to register a vehicle in a Member State that was already in the territory of the Union on December 19, 2023, shall not apply to vehicles that were there at that time in violation of the prohibition in Article 3i(1).

With regard to question 1, the ECJ provides the following additional information (paragraph 27 et seq. of the judgment): If the prohibition laid down in Article 3i (1) were applicable only where the purchase, import, or transfer in question could, in itself, generate significant revenue for the Russian Federation in view of its specific characteristics, it would not be necessary to provide for the exceptions laid down in para. 3a, 3aa and 3ab of Article 3i. These exceptions apply, on the one hand, to goods purchased in Russia that are necessary for the personal use of the natural persons concerned. This requirement clearly indicates that these are goods that are considered essential in this respect as to exclude all luxury goods or goods of above-average value which, by virtue of these characteristics, are capable of generating such revenue.

The ECJ judgment of 5 February 2026 in the case C-619/24 *Hauptzollamt Düsseldorf (Véhicule originaire de Russie)* to be found [here](#).

Keywords

Russia