

### **Joined Cases 28, 29 and 30/62 Da Costa [1963]**

**Facts:** Three companies, Da Costa, Jacob Meijer and N. V. Rhenus, appealed the import duties applied for importing goods from Germany urging, by and large, that these were not compatible with Article 12 of the EEC Treaty. In connection with these proceedings, the Dutch administrative court of last instance in taxation matters referred for a preliminary ruling whether Article 12 of the EEC had direct application or was directed solely at the Member States.

**Held:** When it gives interpretation of the Treaty in an action pending before a national court, the Court limits itself to deducing the meaning of the Community rules from the wording and spirit of the Treaty. It is for the national court to apply in the particular case the rules thus interpreted. The third paragraph of Article 177 unreservedly requires courts of a Member State against whose decision there is no judicial remedy under national law to refer to the Court every question of interpretation raised before them. But this obligation may lose its purpose and substance if the Court has already given interpretation under Article 177. Especially if interpretation was given in a similar case and the question raised was materially identical. The Court had already given interpretation of Article 12 of the EEC Treaty as producing direct effects and creating individual rights which national courts must protect, and the Dutch court was referred to that previous judgement.