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Request for a preliminary ruling from the Finanzgericht Düsseldorf (Germany) lodged on 9 January 2020 — VS v Hauptzollamt Münster

(Case C-7/20)

(2020/C 137/42)

Language of the case: German

Referring court

Finanzgericht Düsseldorf

Parties to the main proceedings

Applicant: VS

Defendant: Hauptzollamt Münster

Question referred

Is the second subparagraph of Article 71(1) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (1) to be interpreted as meaning that Article 87(4) of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 establishing the EU Customs Code (2) can be applied mutatis mutandis to the recovery of VAT (import turnover tax)?

(1) OJ 2006 L 347, p. 1.

(2) OJ 2013 L 269, p. 1.