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Request for a preliminary ruling from the Finanzgericht Hamburg (Germany) lodged on 14 June 2021 — R.T. v Hauptzollamt Hamburg

(Case C-368/21)

(2021/C 382/17)

Language of the case: German

Referring court

Finanzgericht Hamburg

Parties to the main proceedings

Applicant: R.T.

Defendant: Hauptzollamt Hamburg

Questions referred

1.

Are Articles 30 and 60 of Directive 2006/112/EC (1) to be interpreted as meaning that the place of importation under VAT legislation of a means of transport registered in a third country and imported into the EU in breach of customs legislation is located in the Member State in which the customs legislation was infringed and the means of transport was first used as such in the EU, or is it located in the Member State in which the person who failed to comply with customs obligations resides and uses the vehicle?

2.

If the place of importation is located in a Member State other than Germany, is Directive 2006/112/EC and, in particular, Articles 30 and 60 thereof, infringed where Article 87(4) of Regulation (EU) No 952/2013 (2) is declared under a national provision to be applicable *mutatis mutandis* to import VAT?

(1) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1).

(2) Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ 2013 L 269, p. 1).