

ECJ Preliminary Ruling Request (VAT): *Hauptzollamt Braunschweig* (Case C-791/22) – *Finanzgericht Hamburg* Submits Referral on the Possibility of Applying Customs Rules to Import VAT on Smuggled Cigarettes

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Report from Fernanda Santos Moura, VAT Associate, IBFD

On 2 May 2023, a preliminary ruling request, lodged on 28 December 2022, was published in the Official Journal of the European Union. In it, the Finance Court in Hamburg, Germany (*Finanzgericht Hamburg*) referred to the Court of Justice of the European Union (ECJ) for a preliminary ruling in the case *G.A. v. Hauptzollamt Braunschweig* (C-791/22) on the possibility of applying customs rules *mutatis mutandis* to import VAT for the unlawful introduction of cigarettes into Poland from a third country.

This, as it is uncertain whether the application *mutatis mutandis* of some provisions of the Union Customs Code infringes Directive 2006/112, particularly in relation to the moment when the event becomes chargeable for VAT and customs duties purposes.

The *Finanzgericht Hamburg* referred the following question to the ECJ for a preliminary ruling:

"Is Directive 2006/112/EC [VAT Directive (2006/112)] and, in particular, Articles 30 and 60 thereof, infringed where Article 215(4) of Regulation (EEC) No 2913/92 [[Community Customs Code \(92/2913\)](#)] is declared under a national provision to be applicable *mutatis mutandis* to import VAT?"