

# ECJ Preliminary Ruling Request (Excise): *Pohjanri* (Case C-596/23) – Helsingin hallinto-oikeus Submits Referral on Person Liable for Distance Selling Excise Duty

4 December 2023

Report from Stefania Lotito Fedele, VAT Associate, IBFD

On 4 December 2023, a preliminary ruling request, lodged on 26 September 2023, was published in the Official Journal of the European Union. By this, the Helsingin hallinto-oikeus (Administrative Court in Helsinki, Finland) made reference to the Court of Justice of the European Union (ECJ) for a preliminary ruling in the case *B UG v. Veronsaajien oikeudenvallontayksikkö* (Case C-596/23) on whether article 36 of [Directive 2008/118](#) precludes an interpretation of national law which regards the vendor of excise goods established in another Member State as the person liable for excise duty in respect of distance selling, merely because the vendor induces the purchaser to select a specific transport company on its website.

The Helsingin hallinto-oikeus requested the ECJ to answer the following questions:

"1. Does Directive 2008/118/EC, in particular Article 36 thereof concerning distance selling, preclude an interpretation of national law according to which a vendor of excise goods established in another Member State is regarded as involved in the transport of the goods to the Member State of destination and liable for excise duty in the Member State of destination from distance sales solely because the vendor, on its website, directs the purchaser to use a particular transport company?

2. Did the vendor of excise goods dispatch or transport goods to another Member State directly or indirectly within the meaning of Article 36(1) of Directive 2008/118/EC and was it subject to duty from distance sales within the meaning of the directive if the vendor's website recommended particular transport companies and gave information on the transport costs arising for the purchaser and the transport costs were charged by a transport company to which the information on the goods to be transported had been transmitted without the intervention of the purchaser? Is the fact that the purchaser concluded a separate contract for the carriage of the goods with the transport company mentioned on the vendor's website of relevance to the assessment of that question?"