

**Judgment of the Court (Sixth Chamber) of 5 March 2015 (request for a preliminary ruling from the Verwaltungsgerichtshof — Austria) — Ralph Prankl**

(Case C-175/14) <sup>(1)</sup>

*(Reference for a preliminary ruling — Taxation — Directive 92/12/EEC — General arrangements for products subject to excise duty — Imposition of duty on smuggled goods — Goods released for consumption in one Member State and transported to another Member State — Determination of the competent Member State — Right of the transit State to impose duty on those goods)*

(2015/C 138/27)

Language of the case: German

**Referring court**

Verwaltungsgerichtshof

**Party to the main proceedings**

Ralph Prankl

**Operative part of the judgment**

Article 7(1) and (2) and Article 9(1) of Council Directive 92/12/EEC of 25 February 1992 on the general arrangements for products subject to excise duty and on the holding, movement and monitoring of such products, as amended by Council Directive 92/108/EEC of 14 December 1992, must be interpreted as meaning that, where goods subject to excise duty that have been smuggled into the territory of a Member State are transported, without the accompanying document prescribed in Article 7(4) of that directive, to another Member State, in the territory of which those goods are discovered by the competent authorities, the transit Member States are not permitted also to levy excise duty on the driver of the heavy goods vehicle who transported them for having held those goods for commercial purposes in their territory.

<sup>(1)</sup> OJ C 235, 21.7.2014.

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**Judgment of the Court (Seventh Chamber) of 5 March 2015 (request for a preliminary ruling from the Finanzgericht Düsseldorf — Germany) — Vario Tek GmbH v Hauptzollamt Düsseldorf**

(Case C-178/14) <sup>(1)</sup>

*(Reference for a preliminary ruling — Customs union and Common Customs Tariff — Combined nomenclature — Tariff classification — Heading 8525 80 — Television cameras, digital cameras and video camera recorders — Subheadings 8525 80 91 and 8525 80 99 — Video cameras integrated into sports goggles — ‘Optical zoom’ function — Recording of files from external sources)*

(2015/C 138/28)

Language of the case: German

**Referring court**

Finanzgericht Düsseldorf

**Parties to the main proceedings**

Applicant: Vario Tek GmbH

Defendant: Hauptzollamt Düsseldorf