

Request for a preliminary ruling from the Tribunal da Relação do Porto (Portugal) lodged on 4 June 2021 — ING Luxembourg SA v VX

(Case C-346/21)

(2021/C 382/16)

Language of the case: Portuguese

Referring court

Tribunal da Relação do Porto

Parties to the main proceedings

Defendant at first instance and appellant at second instance: ING Luxembourg SA

Applicant at first instance and respondent at second instance: VX

Questions referred

1. May Article 8 of Regulation (EC) No 1393/2007 ⁽¹⁾ be interpreted as meaning that service by registered letter that is effected on a company having its registered office in another Member State, without use of the form set out in Annex II to Regulation No 1393/2007, may, in the circumstances of the present case, be regarded as valid?
2. May Regulation (EC) No 1393/2007 and the principles of EU law therein be interpreted as meaning that they preclude the application of Article 191(2) of the Portuguese Código de Processo Civil (Code of Civil Procedure) to the present case, in so far as that provision states that a pleading of nullity of service must be lodged within a certain time limit (namely, the time limit laid down for lodging a defence)?

⁽¹⁾ Regulation (EC) No 1393/2007 of the European Parliament and of the Council of 13 November 2007 on the service in the Member States of judicial and extrajudicial documents in civil or commercial matters (service of documents), and repealing Council Regulation (EC) No 1348/2000 (OJ 2007 L 324, p. 79).

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?