

**Request for a preliminary ruling from the Bundesfinanzhof (Germany) lodged on 6 February 2014 —  
Hauptzollamt Hannover v Amazon EU Sàrl**

**(Case C-58/14)**

(2014/C 142/16)

*Language of the case: German*

**Referring court**

Bundesfinanzhof

**Parties to the main proceedings**

*Defendant and appellant:* Hauptzollamt Hannover

*Applicant and respondent:* Amazon EU Sàrl

**Questions referred**

1. Is the description of goods in subheading 8543 7010 of the Combined Nomenclature <sup>(1)</sup> to be understood as covering only apparatus which have exclusively translation or dictionary functions?
2. If the first question is to be answered in the negative: Does subheading 8543 7010 of the Combined Nomenclature cover also apparatus the translation or dictionary functions of which are secondary by comparison with their main function (in this case, a reading function)?

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<sup>(1)</sup> Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff; Commission Regulation (EU) No 861/2010 of 5 October 2010 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ 2010 L 284, p. 1).

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**Request for a preliminary ruling from the Finanzgericht Hamburg (Germany) lodged on 7 February  
2014 — Firma Ernst Kollmer Fleischimport und -export v Hauptzollamt Hamburg-Jonas**

**(Case C-59/14)**

(2014/C 142/17)

*Language of the case: German*

**Referring court**

Finanzgericht Hamburg

**Parties to the main proceedings**

*Applicant:* Firma Ernst Kollmer Fleischimport und -export

*Defendant:* Hauptzollamt Hamburg-Jonas

**Questions referred**

1. In a case where the infringement of a provision of Community law was discovered only after the occurrence of prejudice, does the irregularity which is necessary for the commencement of the limitation period under the first subparagraph of Article 3(1) of Regulation (EC, Euratom) No 2988/95 <sup>(1)</sup> and which is defined in Article 1(2) of that regulation presuppose, in addition to an act or omission by the economic operator, that the general budget of the European Union or budgets managed by the European Union were prejudiced, so that the limitation period begins to run only after the occurrence of the prejudice, or does the limitation period begin, irrespective of when the prejudice occurs, with the act or omission of the economic operator which constitutes an infringement of a provision of Community law?