

**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 ⁽¹⁾ 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)?

⁽¹⁾ 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).

**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 ⁽¹⁾ 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?

2. If the reply to the first question is that the limitation period does not begin until the occurrence of the prejudice:

In connection with a demand for repayment of an export refund which has been definitively granted, is there already prejudice within the meaning of Article 1(2) of Regulation (EC, Euratom) No 2988/95 when an amount equal to the export refund within the meaning of Article 5(1) of Regulation (EEC, Euratom) No 565/80 has been paid to the exporter, without the security under Article 6 of that regulation having already been released, or is there no prejudice until the release of the security or the definitive grant of the export refund?

⁽¹⁾ Council Regulation (EC, Euratom) No 2988/95 of 18 December 1995 on the protection of the European Communities financial interests (OJ 1995 L 312, p. 1).

Request for a preliminary ruling from the Verwaltungsgerichtshof (Austria) lodged on 10 February 2014 — Finanzamt Linz v Bundesfinanzgericht, Außenstelle Linz

(Case C-66/14)

(2014/C 142/18)

Language of the case: German

Referring court

Verwaltungsgerichtshof

Parties to the main proceedings

Applicant: Finanzamt Linz

Defendant authority: Bundesfinanzgericht, Außenstelle Linz

Parties concerned: IFN-Holding AG, IFN Beteiligungs GmbH

Questions referred

1. Does Article 107 TFEU (ex Article 87 EC), in conjunction with Article 108(3) TFEU (ex Article 88(3) EC), preclude a national measure under which, in the context of group taxation, goodwill is to be amortised in the case where a holding is acquired in a domestic company — thereby reducing the basis of assessment for tax purposes, and hence the tax burden — whereas such amortisation of goodwill on acquisition of a holding is not permissible in other cases of income and corporation tax?
2. Does Article 49 TFEU (ex Article 43 EC), in conjunction with Article 54 TFEU (ex Article 48 EC), preclude legal provisions of a Member State under which, in the context of group taxation, goodwill is to be amortised in the case where a holding is acquired in a domestic company, whereas such amortisation of goodwill may not be carried out in regard to acquisition of a holding in a non-resident corporation (in particular, a corporation established in another EU Member State)?

Request for a preliminary ruling from the Bundessozialgericht (Germany) lodged on 10 February 2014 — Jobcenter Berlin Neukölln v Nazifa Alimanovic and Others

(Case C-67/14)

(2014/C 142/19)

Language of the case: German

Referring court

Bundessozialgericht

Parties to the main proceedings

Appellant: Jobcenter Berlin Neukölln

Respondents: Nazifa Alimanovic, Sonita Alimanovic, Valentina Alimanovic, Valentino Alimanovic