3) If the answer to Question (1) is in the affirmative and the answer to Question (2) is in the negative:

Must Article 2(1) of Directive 2002/96/EC and/or Article 2(3)(b) of Directive 2012/19/EU be interpreted as meaning that (garage-door) operating devices, as referred to in Question (1), are to be regarded as part of another type of equipment which does not fall within the scope of those directives?

Request for a preliminary ruling from the Amtsgericht Rüsselsheim (Germany) lodged on 11 August 2014 — Juergen Schneider, Erika Schneider v Condor Flugdienst GmbH

(Case C-382/14)

(2014/C 439/23)

Language of the case: German

## Referring court

Amtsgericht Rüsselsheim

# Parties to the main proceedings

Applicants: Juergen Schneider, Erika Schneider

Defendant: Condor Flugdienst GmbH

# Questions referred

- 1. Must the extraordinary circumstance within the meaning of Article 5(3) of Regulation No 261/2004 (¹) relate directly to the booked flight?
- 2. If the first question is to be answered in the negative, how many earlier flights involving the aircraft to be used for the scheduled flight are relevant to the existence of an extraordinary circumstance? Is there a time-limit to the consideration of extraordinary circumstances which occur during earlier flights? If so, how is that time-limit to be calculated?
- 3. If extraordinary circumstances which occur during earlier flights are also relevant to a later flight, must the reasonable measures to be taken by the operating air carrier, in accordance with Article 5(3) of the regulation, relate only to preventing the extraordinary circumstance or also to avoiding a long delay?

Request for a preliminary ruling from the Debreceni Közigazgatási és Munkaügyi Bíróság (Hungary) lodged on 28 August 2014 — Schenker Nemzetközi Szállítmányozási és Logisztikai Kft. v Nemzeti Adó- és Vámhivatal Észak-alföldi Regionális Vám- és Pénzügyőri Főigazgatósága

(Case C-409/14)

(2014/C 439/24)

Language of the case: Hungarian

#### Referring court

Debreceni Közigazgatási és Munkaügyi Bíróság

# Parties to the main proceedings

Applicant: Schenker Nemzetközi Szállítmányozási és Logisztikai Kft.

<sup>(1)</sup> Directive 2002/96/EC of the European Parliament and of the Council of 27 January 2003 on waste electrical and electronic equipment (WEEE) — Joint declaration of the European Parliament, the Council and the Commission relating to Article 9, OJ 2002 L 37, p. 24.

<sup>(2)</sup> OJ 2012 L 197, p. 38.

<sup>(1)</sup> Regulation (EC) No 261/2004 of the European Parliament and of the Council of 11 February 2004 establishing common rules on compensation and assistance to passengers in the event of denied boarding and of cancellation or long delay of flights, and repealing Regulation (EEC) No 295/91 (OJ 2004 L 46, p. 1).

Defendant: Nemzeti Adó- és Vámhivatal Észak-alföldi Regionális Vám- és Pénzügyőri Főigazgatósága

## Questions referred

- 1. Must the description of customs goods as 'Light air-cured tobacco' in accordance with heading CN 2401 10 35 of Chapter 24 'TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES' in Commission Regulation (EU) No 861/2010 (¹) 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 be interpreted as meaning that it includes only air cured tobacco, not stemmed/stripped:
  - which contains the whole leaves of the tobacco plant,
  - which is not cut, pressed or compacted,
  - which is not permitted, as light air cured tobacco not stemmed/stripped under heading CN 2401 10 35, to undergo
    any other form of processing (for example, removal of stems, cutting or compacting of leaves) apart from processing
    consisting in air curing,
  - which is not for smoking?
- 2. Must the concept of 'suspensive customs procedure' in Article 4(6) of Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC be interpreted as meaning that it also covers the case of customs goods (excise goods) in external transit, in temporary storage or in customs storage under accompanying documents in which the tariff heading is incorrectly stated (CN 2401 10 35 instead of CN 2403 10 9000), but the relevant chapter (Chapter 24 tobacco) and all the other data in those documents (container number, quantity, net weight) are correct and the seals are not broken?

(In other words, it must be determined whether particular products can be under a suspensive customs procedure when the Chapter of the Common Customs Code is indicated correctly in its accompanying documents but the specific tariff heading is incorrect?)

- 3. Must the concept of 'importation' in Article 2(b) of Council Directive 2008/118/EC (²) of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC and the concept of 'importation of excise goods' in Article 4(8) of that directive as meaning that they also cover the case where the tariff heading of the actual goods in external transit and the tariff heading stated in the accompanying documents is different, while, apart from that disparity, both the indication of the Chapter (in the present case, Chapter 24 tobacco) and the quantity and net weight of the actual goods correspond to the data given in the accompanying documents?
- 4. Do the irregularities referred to in Article 38 of Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC include a situation where goods are under a suspensive customs arrangement and there is an incorrect CN code under Annex I to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff, as amended by Regulation (EU) No 861/2010, in the accompanying documents?

Request for a preliminary ruling from the Fővárosi Közigazgatási és Munkaügyi Bíróság (Hungary) lodged on 8 September 2014 — WebMindLicences Kft.Nemzeti Adó és Vámhivatal Kiemelt Adó és Vám Főigazgatóság v Nemzeti Adó és Vámhivatal Kiemelt Adó és Vám Főigazgatóság

(Case C-419/14)

(2014/C 439/25)

Language of the case: Hungarian

<sup>)</sup> OJ L 284, 29.10.2010, p. 1.

<sup>(2)</sup> Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC (OJ L 9, 14.1.2009, p. 12).