



C/2025/5968

17.11.2025

**Request for a preliminary ruling from the Augstākā tiesa (Senāts) (Latvia) made on 25 August 2025 –  
AS ‘Trading 4’ v Valsts ieņēmumu dienests**

**(Case T-614/25, Trading 4)**

(C/2025/5968)

*Language of the case: Latvian*

**Referring court**

Augstākā tiesa (Senāts)

**Parties to the main proceedings**

*Appellant:* AS ‘Trading 4’

*Respondent:* Valsts ieņēmumu dienests

**Questions referred**

1. Must Article 138(1) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, read together with Article 141 and Article 197(1) of that directive, be interpreted as meaning that, where products subject to excise duty are supplied under a duty suspension arrangement in a triangular transaction and the person liable for the VAT is determined to be the taxable person for the purposes of that tax established in a third Member State, that in itself constitutes a reason – in accordance with Article 138(1) of that directive – for exempting from that tax the supply carried out by the taxable person for VAT purposes established in the first Member State to the taxable person for VAT purposes established in the second Member State, on the condition that it is proved in the proceedings that the goods were actually exported from the first Member State and were delivered in the third Member State?
2. In the case of a triangular transaction, must Article 138(1) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax be interpreted as meaning that, where the taxable person for VAT purposes established in the first Member State is informed that the taxable person for VAT purposes established in the second Member State will subsequently supply the goods, immediately, to a taxable person for VAT purposes established in a third Member State, before the goods leave the first Member State and are transported to that taxable person in the third Member State, the supply carried out by the taxable person established in the first Member State to the taxable person established in the second Member State is not exempt from VAT?
3. Is Article 141 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax applicable where, following a triangular transaction, an undertaking in the third Member State resells those same goods in the course of that same single transport operation within the territory of the European Union?