



C/2026/2920

8.6.2026

Request for a preliminary ruling from the Finanzgericht München (Germany) made on 17 March 2026 – System Kosmetik Produktionsgesellschaft für kosmetische Erzeugnisse mbH v Hauptzollamt Augsburg

(Case T-227/26, System Kosmetik Produktionsgesellschaft)

(C/2026/2920)

Language of the case: German

Referring court

Finanzgericht München

Parties to the main proceedings

Applicant: System Kosmetik Produktionsgesellschaft für kosmetische Erzeugnisse mbH

Defendant: Hauptzollamt Augsburg

Question referred

Having regard to the principle of proportionality, does Article 27 of Directive 92/83/EEC ⁽¹⁾ preclude national legislation under which excise duty on alcohol arises when alcohol products are released to a third party not in possession of a user authorisation, even if the alcohol products are subsequently in fact used for tax-exempt purposes?

⁽¹⁾ Council Directive 92/83/EEC of 19 October 1992 on the harmonization of the structures of excise duties on alcohol and alcoholic beverages (OJ 1992 L 316, p. 21).