

Defendant: Oil Trading Poland sp. z o.o.

Operative part of the judgment

Article 3(3) of Council Directive 92/12/EEC of 25 February 1992 on the general arrangements for products subject to excise duty and on the holding, movement and monitoring of such products and Article 1(3) of Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12 must be interpreted as not precluding products not falling within the scope of those directives, such as lubricating oils intended for use other than as motor or heating fuel, being subject to a tax governed by rules identical to those of the harmonised tax system covered by those directives, since the fact of making those products subject to that tax does not entail any formalities connected with the crossing of frontiers in the context of trade between Member States.

⁽¹⁾ OJ C 274, 21.9.2013.

Judgment of the Court (Fifth Chamber) of 12 February 2015 (request for a preliminary ruling from the Rechtbank Oost-Brabant, zittingsplaats 's-Hertogenbosch — Netherlands) — Criminal proceedings against N.F. Gielen, M.M.J. Geerings, F.A.C. Pruijmboom, A.A. Pruijmboom,

(Case C-369/13) ⁽¹⁾

(Reference for a preliminary ruling — Drug precursors — Monitoring of trade between the Member States — Regulation (EC) No 273/2004 — Monitoring of trade between the European Union and third countries — Regulation (EC) No 111/2005 — Concept of ‘scheduled substance’ — Substance ‘alpha-phenylacetoacetonitrile’ (APAAN) — Scheduled substance ‘1-phenyl-2-propanone’ (BMK))

(2015/C 118/07)

Language of the case: Dutch

Referring court

Rechtbank Oost-Brabant, zittingsplaats 's-Hertogenbosch

Parties in the main criminal proceedings

N.F. Gielen, M.M.J. Geerings, F.A.C. Pruijmboom, A.A. Pruijmboom,

Operative part of the judgment

Article 2(a) of Regulation (EC) No 273/2004 of the European Parliament and of the Council of 11 February 2004 on drug precursors and Article 2(a) of Council Regulation (EC) No 111/2005 of 22 December 2004 laying down rules for the monitoring of trade between the Community and third countries in drug precursors must be interpreted as meaning that the classification of ‘scheduled substance’, within the meaning of those provisions, does not apply to a substance, such as alpha-phenylacetoacetonitrile, which is not referred to in Annex I to Regulation No 273/2004 or the Annex to Regulation No 111/2005, even if it may, by readily applicable or economically viable means, within the meaning of those regulations, easily be converted into a substance referred to in those annexes.

⁽¹⁾ OJ C 260, 7.9.2013.
