**Request for a preliminary ruling from the Zalaegerszegi Közigazgatási és Munkaügyi Bíróság (Hungary) lodged on 15 June 2015 — EURO 2004. Hungary Kft v Nemzeti Adó- és Vámhivatal Nyugat-dunántúli Regionális Vám- és Pénzügyőri Főigazgatósága**

**(Case C-291/15)**

(2016/C 098/21)

*Language of the case: Hungarian*

**Referring court**

Zalaegerszegi Közigazgatási és Munkaügyi Bíróság

**Parties to the main proceedings**

*Applicant:* EURO 2004. Hungary Kft

*Defendant:* Nemzeti Adó- és Vámhivatal Nyugat-dunántúli Regionális Vám- és Pénzügyőri Főigazgatósága

**Question referred**

Must Article 181a of Commission Regulation (EEC) No 2454/93 of 2 July 1993 be interpreted as precluding a practice of a Member State whereby the customs value is determined on the basis of the 'transaction value of similar goods' if it is considered that the declared transaction value, in comparison with the statistical average of the purchase prices verified in the context of the importation of similar goods, is unreasonably low and, consequently, incorrect, despite the fact that the customs authority does not refute or call into question the authenticity of the invoice or the bank transfer certificate produced in order to establish the price actually paid for the imported goods, without the importer having submitted additional evidence to demonstrate the transaction value?

---

**Action brought on 20 November 2015 — European Commission v Federal Republic of Germany**

**(Case C-616/15)**

(2016/C 098/22)

*Language of the case: German*

**Parties**

*Applicant:* European Commission (represented by: M. Owsiany-Hornung and B.-R. Killmann, acting as Agents)

*Defendant:* Federal Republic of Germany

**Form of order sought**

The applicant claims that the Court should:

1. declare that, by restricting, to groups whose members exercise a limited number of professions, the exemption from VAT for the supply by independent groups of persons carrying on an activity which is exempt from VAT, or in relation to which they are not taxable persons, of services to their members for the direct purposes of the exercise of that activity where those groups merely claim from their members exact reimbursement of their share of the joint expenses, the Federal Republic of Germany has failed to fulfil its obligations under Article 132(1)(f) of the VAT directive; ([1])

2. order the Federal Republic of Germany to pay the costs.

**Pleas in law and main arguments**

In support of the action, the applicant relies on the following:

Germany restricts to certain well-defined professions the exemption from VAT for the supply of services by independent groups of persons carrying on an activity which is exempt from VAT, or in relation to which they are not taxable persons, for the direct purposes of the exercise of that activity. The exemption under the German law on VAT covers solely groups whose members are either doctors or health professionals and hospitals or establishments similar to hospitals.

This is incompatible with Article 132(1)(f) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax. Neither the wording, purpose, nor preparatory work leading to the adoption of Article 132(1)(f) of Directive 2006/112/EC justifies such a restriction of the exemption from VAT to groups from certain professions. The exemption should, however, apply to groups from all professions provided that they exercise tax-exempt professions.

The restriction under the German law on VAT is also not justified by a potential general distortion of competition. This is because, as far as tax exemptions are concerned, the presence or absence of a distortion of competition can only apply with regard to the specific facts of a given case. Distortions of competition cannot be assessed in the abstract for certain professions of a group and services provided in connection with those professions.

([1]) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1).

---

**Request for a preliminary ruling from the Nejvyšší správní soud (Czech Republic) lodged on 30 November 2015 — Eko-Tabak s.r.o. v Generální ředitelství cel**

**(Case C-638/15)**

(2016/C 098/23)

*Language of the case: Czech*

**Referring court**

Nejvyšší správní soud

**Parties to the main proceedings**

*Applicant (applicant at first instance):* Eko-Tabak s.r.o.

*Other party to the proceedings (defendant at first instance):* Generální ředitelství cel

**Questions referred**

1. Where dried, flat, irregular, partly stripped leaf tobacco and/or parts thereof which have undergone primary drying and controlled dampening and in which the presence of glycerine is detected are capable of being smoked after simple preparation (by means of crushing or hand-cutting), can they be regarded as manufactured tobacco within the meaning of Article 2(1)(c)(ii) or, as the case may be, Article 5(1)(a) of Council Directive 2011/64/EU ([1]) on the structure and rates of excise duty applied to manufactured tobacco (codification)?