

**Form of order sought**

- declare that by failing to create its national electronic register of road transport undertakings and interconnecting it with the national electronic registers of the other Member States, the Grand Duchy of Luxembourg has failed to fulfil its obligations under Article 16(1) and (5) of Regulation (EC) No 1071/2009 of the European Parliament and of the Council of 21 October 2009 establishing common rules concerning the conditions to be complied with to pursue the occupation of road transport operator and repealing Council Directive 96/26/EC <sup>(1)</sup>;
- order the Grand Duchy of Luxembourg to pay the costs.

**Pleas in law and main arguments**

Article 16(1) of Regulation No 1071/2009 provides that each Member State is to keep a national electronic register of road transport undertakings which have been authorised by the competent national authority to engage in the occupation of road transport operator.

However, it is apparent from the answer given by the Luxembourg State to the letter of formal notice that such a national register has not been set up.

It follows that the Luxembourg State has failed to comply with Article 16(1) of Regulation No 1071/2009.

Under Article 16(5) of Regulation No 1071/2009, the Member States are required to take all necessary measures to ensure that the national electronic registers are interconnected and accessible throughout the European Union.

As it does not even have a national register, there can be no doubt that the Luxembourg Administration has not taken the measures necessary to interconnect its national register (which it does not have) with other national registers.

That being the case, the Luxembourg State has failed to comply with Article 16(5) of Regulation No 1071/2009.

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<sup>(1)</sup> OJ 2009 L 300, p. 51.

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**Request for a preliminary ruling from the Augstākā tiesa (Latvia) lodged on 15 March 2016 — VAS  
‘Latvijas dzelzceļš’ v Valsts ieņēmumu dienests**

**(Case C-154/16)**

(2016/C 191/18)

*Language of the case: Latvian*

**Referring court**

Augstākā tiesa

**Parties to the main proceedings**

*Applicant:* VAS ‘Latvijas dzelzceļš’

*Defendant:* Valsts ieņēmumu dienests

**Questions referred**

1. Must Article 203(1) of Council Regulation (EEC) No 2913/92 <sup>(1)</sup> of 12 October 1992 establishing the Community Customs Code be interpreted as meaning that it is applicable provided that the complete cargo is not presented at the customs office of destination of the external transit procedure, even if it is proved that the goods have been destroyed and irretrievably lost?

2. If the reply to the first question is in the negative, may sufficient proof of the destruction of the goods and, consequently, the fact that the goods are excluded from entering the economic channels of the Member State, justify application of Article 204(1)(a) and Article 206 of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code, so that the amount of the goods destroyed during external transit is not included in the calculation of the customs debt?
3. If Article 203(1), Article 204(1)(a) and Article 206 of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code may be interpreted as meaning that customs duty on importation is payable on the amount of goods destroyed during external transit, may Article 2 (1)(d), Article 70 and Article 71 of Council Directive 2006/112/EC <sup>(2)</sup> of 28 November 2006 on the common system of value added tax be interpreted as meaning that value added tax must be paid together with import duties, even if actual entry of the goods into the economic channels of the Member State is excluded?
4. Must Article 96 of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code be interpreted as meaning that the principal is always responsible for payment of that customs debt, as stated in the external transit procedure, irrespective of whether the carrier has fulfilled its obligations under Article 96(2)?
5. Must Article 94(1), Article 96(1) and Article 213 of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code be interpreted as meaning that the Customs Authority of the Member State is required to declare jointly and severally liable all those persons who, in the specific circumstances, may be regarded as responsible for the customs debt together with the principal, in accordance with the provisions of the Customs Code?
6. If the reply to the previous question is in the affirmative and if the laws of the Member State link the obligation to pay value added tax on importation of goods, in general, to the procedure under which goods may be released for free circulation, are Articles 201, 202 and 205 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax to be interpreted as meaning that the Member State is required to declare jointly and severally liable for payment of value added tax all those persons who, in the specific circumstances, may be regarded as liable for the customs debt under Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code?
7. If the reply to questions 5 or 6 is in the affirmative, may Article 96(1) and Article 213 of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code, and Articles 201, 202 and 205 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax be interpreted as meaning that if the customs authority of the Member State has, because of error, failed to hold any of the persons responsible together with the principal jointly and severally liable for the customs debt, this fact alone may justify releasing the principal from liability for the customs debt?

<sup>(1)</sup> OJ 1992 L 302, p. 1.

<sup>(2)</sup> OJ 2006 L 347, p. 1.

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**Request for a preliminary ruling from the Augstākā tiesa (Latvia) lodged on 17 March 2016 — VAS  
‘Starptautiskā lidosta “Rīga” v Konkurences padome**

(Case C-159/16)

(2016/C 191/19)

*Language of the case: Latvian*

**Referring court**

Augstākā tiesa