

2. Article 143(1)(d) in conjunction with Article 138 and Article 143(2)(c) of Directive 2006/112, as amended by Directive 2009/69, must be interpreted as meaning that:
- documents which confirm the transport of goods from a tax warehouse in the Member State of import, not to the purchaser but to a tax warehouse in another Member State, may be regarded as sufficient evidence of dispatch or transport of the goods to another Member State;
  - documents such as consignment notes on the basis of the Convention on the Contract for the International Carriage of Goods by Road, signed at Geneva on 19 May 1956, as amended by the Protocol of 5 July 1978, and electronic administrative documents accompanying movements under suspension of excise duty may be taken into account to show that, at the time of importation into a Member State, the goods concerned are intended to be dispatched or transported to another Member State within the meaning of Article 143(2)(c) of Directive 2006/112, as amended, provided that the documents are submitted at that time and include all the necessary information. Those documents, as also the electronic confirmations of the supply of the goods and the report of receipt issued following a movement under suspension of excise duty, are capable of showing that the goods have actually been dispatched or transported to another Member State in accordance with Article 138(1) of Directive 2006/112, as amended.
3. Article 143(1)(d) of Directive 2006/112, as amended by Directive 2009/69, must be interpreted as precluding the authorities of a Member State from refusing an importer the right to the exemption from value added tax laid down in that provision for imports of goods into that Member State carried out by him and followed by intra-Community supplies on the ground that the goods were not transferred directly to the purchaser but were handled by transport undertakings and tax warehouses designated by the purchaser, where the power to dispose of the goods as owner was transferred to the purchaser by the importer. In this context, the concept of 'supply of goods' within the meaning of Article 14(1) of that directive, as amended, must be interpreted in the same way as in the context of Article 167 of the directive, as amended.
4. Article 143(1)(d) of Directive 2006/112, as amended by Directive 2009/69, must be interpreted as precluding an administrative practice under which, in circumstances such as those of the dispute in the main proceedings, an importer acting in good faith is refused the right to the exemption from value added tax on importation where the conditions for the exemption of the subsequent intra-Community supply are not satisfied, because of tax evasion on the part of the purchaser, unless it is shown that the importer knew or ought to have known that the transaction was involved in tax evasion committed by the purchaser and did not take all reasonable steps in his power to avoid participation in the evasion. The mere fact that the importer and the purchaser communicated by electronic means of communication cannot allow it to be presumed that the importer knew or could have known that he was participating in tax evasion.
5. Article 143(1)(d) of Directive 2006/112, as amended by Directive 2009/69, must be interpreted as meaning that the competent national authorities are not obliged, when examining the transfer of the power to dispose of goods as owner, to collect information to which only the public authorities have access.

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<sup>(1)</sup> OJ C 161, 22.5.2017.

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**Request for a preliminary ruling from the Amtsgericht Hannover (Germany) lodged on 26 May 2017 — EUflight.de GmbH v TUIfly GmbH**

(Case C-307/17)

(2018/C 285/12)

Language of the case: German

**Referring court**

Amtsgericht Hannover

**Parties to the main proceedings**

*Applicant:* EUflight.de GmbH

*Defendant:* TUIfly GmbH

By decision of the Court of Justice of 8 May 2018 the case was removed from the Court's register.

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**Request for a preliminary ruling from the Amtsgericht Hannover (Germany) lodged on 29 May 2017 — Jeannine Wiczarkowicz v TUIfly GmbH**

(Case C-311/17)

(2018/C 285/13)

*Language of the case: German*

**Referring court**

Amtsgericht Hannover

**Parties to the main proceedings**

*Applicant:* Jeannine Wiczarkowicz

*Defendant:* TUIfly GmbH

By decision of the Court of Justice of 8 May 2018 the case was removed from the Court's register.

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**Request for a preliminary ruling from the Amtsgericht Hannover (Germany) lodged on 30 May 2017 — Rainer Hadamek and Others v TUIfly GmbH**

(Case C-316/17)

(2018/C 285/14)

*Language of the case: German*

**Referring court**

Amtsgericht Hannover

**Parties to the main proceedings**

*Applicants:* Rainer Hadamek, Heike Hadamek, Florian Hadamek, Carina Hadamek

*Defendant:* TUIfly GmbH

By decision of the Court of Justice of 17 May 2018 the case was removed from the Court's register.

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**Request for a preliminary ruling from the Amtsgericht Hannover (Germany) lodged on 30 May 2017 — Gerhard Schneider and Christa Schneider v TUIfly GmbH**

(Case C-317/17)

(2018/C 285/15)

*Language of the case: German*

**Referring court**

Amtsgericht Hannover