

Questions referred

1. In the circumstances of the present case, should Article 8(1) of Council Regulation (EC) No 2201/2003 of 27 November 2003 concerning jurisdiction and the recognition and enforcement of judgments in matrimonial matters and the matters of parental responsibility, repealing Regulation (EC) No 1347/2000,⁽¹⁾ as amended ('Regulation No 2201/2003'), be interpreted as meaning that:

the place of habitual residence of a child aged 18 months is the Member State in which the child demonstrates some degree of integration into the social and family environment through the nationality of the parent who has custody of the child on a daily basis, the use by the child of the official language of that Member State, the christening of the child in that country, visits, lasting up to three months, to that country by the child during holidays and that parent's parental leave, and contact with that parent's family,

in a situation where the child resides with that same parent in another Member State for all remaining periods and that parent is employed in that State on the basis of an employment contract of indefinite duration and the child maintains in that State regular but temporally limited contact with its second parent and his family?

2. When determining, on the basis of Article 8(1) of Regulation No 2201/2003, by assessing the integration of the child into the social and family environment, the place of habitual residence of a child aged 18 months which, given its age, remains in the custody of only one of its parents on a daily basis and maintains regular but temporally limited contact with the second parent, where there is a lack of agreement between the parents as to the exercise of parental responsibility for and contact with the child, should equal account be taken of the ties between the child and each of its parents, or should greater consideration be given to the child's ties with the parent who looks after the child on a daily basis?

⁽¹⁾ OJ 2003 L 338, p. 1.

Request for a preliminary ruling from the Verwaltungsgerichtshof (Austria) lodged on 8 September 2017 — Vetsch Int. Transporte GmbH

(Case C-531/17)

(2017/C 412/23)

Language of the case: German

Referring court

Verwaltungsgerichtshof

Parties to the main proceedings

Appellant: Vetsch Int. Transporte GmbH

Respondent authority: Zollamt Feldkirch Wolfurt

Questions referred

1. Is the exemption under Article 138 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax⁽¹⁾ for an intra-Community transfer from a Member State to be refused where the taxable person carrying out that transfer in another Member State does declare in the other Member State the intra-Community acquisition linked to the intra-Community transfer, but commits tax evasion in connection with a subsequent taxable transaction with the goods concerned in the other Member State by wrongfully declaring an exempt intra-Community supply from that other Member State?
2. Is it relevant to the answer to Question 1 whether the taxable person had intended at the time of the intra-Community transfer to commit tax evasion in respect of a subsequent transaction with those goods?

⁽¹⁾ OJ 2006 L 347, p. 1.