

**Request for a preliminary ruling from the Corte suprema di cassazione (Italy) lodged on 6 February 2019 —
Agenzia delle Dogane v Silcompa SpA**

(Case C-95/19)

(2019/C 182/13)

Language of the case: Italian

Referring court

Corte suprema di cassazione

Parties to the main proceedings

Appellant: Agenzia delle Dogane

Respondent and cross-appellant: Silcompa SpA

Question referred

Is Article 12(3) of Council Directive 76/308/EEC on mutual assistance for the recovery of claims relating to certain levies, duties, taxes and other measures ⁽¹⁾, as amended by Council Directive 2001/44/EC ⁽²⁾, read in conjunction with Article 20 of Council Directive 92/12/EEC on the general arrangements for products subject to excise duty and on the holding, movement and monitoring of such products ⁽³⁾, to be interpreted as meaning that, in proceedings brought against enforcement measures for the collection of excise duty, the court may examine (and if so within what limits) the question of the place (of actual release for consumption) where the irregularity or offence was actually committed where, as in the present case, the same claim, based on the same export transactions, is made, independently, against the taxable person by both the applicant State and the requested State and, in the requested State, proceedings are pending, contemporaneously, both in respect of the national claim and the action for the collection of duties for the other State, and would the court's finding in that regard invalidate the request for assistance and consequently all the enforcement measures?

⁽¹⁾ Council Directive 76/308/EEC of 15 March 1976 on mutual assistance for the recovery of claims resulting from operations forming part of the system of financing the European Agricultural Guidance and Guarantee Fund, and of the agricultural levies and customs duties (OJ 1976 L 73, p. 18).

⁽²⁾ Council Directive 2001/44/EC of 15 June 2001 amending Directive 76/308/EEC on mutual assistance for the recovery of claims resulting from operations forming part of the system of financing the European Agricultural Guidance and Guarantee Fund, and of agricultural levies and customs duties and in respect of value added tax and certain excise duties (OJ 2001 L 175, p. 17).

⁽³⁾ 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 (OJ 1992 L 76, p. 1).

**Request for a preliminary ruling from the Finanzgericht Düsseldorf (Germany) lodged on 8 February 2019 —
Pfeifer & Langen GmbH & Co. KG v Hauptzollamt Köln**

(Case C-97/19)

(2019/C 182/14)

Language of the case: German

Referring court

Finanzgericht Düsseldorf