

**Parties to the main proceedings**

*Appellant:* Bundesrepublik Deutschland

*Respondent:* Nordzucker AG

*Additional party:* Der Vertreter des Bundesinteresses beim Bundesverwaltungsgericht

**Question referred**

Must Article 16(3) and (4) of Directive 2003/87/EC<sup>(1)</sup> be interpreted as meaning that the excess emissions penalty must also be applied in the case where an operator has, by 30 April of a given year, surrendered a number of allowances corresponding to the total emissions stated in its report on emissions from the installation for the preceding year, and that report has been assessed as satisfactory by the verifier, but where the competent authority, after 30 April, has established that the verified emissions report had erred by understating the total quantity of emissions, the report was duly corrected and the operator surrendered the additional allowances within the new period for surrender?

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<sup>(1)</sup> Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC (OJ 2003 L 275, p. 32).

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**Request for a preliminary ruling from the Verwaltungsgerichtshof (Austria) lodged on 10 April 2014 — Ralph Prankl**

**(Case C-175/14)**

(2014/C 235/04)

*Language of the case: German*

**Referring court**

Verwaltungsgerichtshof

**Parties to the main proceedings**

*Applicant:* Ralph Prankl

*Defendant:* Bundesfinanzgericht

**Question referred**

Are Article 7(1) and (2) and Article 9(1) of 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<sup>(1)</sup> (OJ 1992 L 76, p. 1), as amended by Council Directive 92/108/EEC<sup>(2)</sup> of 14 December 1992 (OJ 1992 L 390, p. 1), to be interpreted as precluding national provisions which provide that where excise goods (cigarettes) have been released for consumption in a (first) Member State and, without an accompanying document in accordance with Article 7(4) of that directive, have been transported by land to another Member State (Member State of destination) through one or more other Member States (transit Member States) in order to be sold in the Member State of destination, excise duty (tobacco duty) is charged also in a transit Member State?

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<sup>(1)</sup> OJ 1992 L 76, p. 1.

<sup>(2)</sup> Council Directive 92/108/EEC of 14 December 1992 amending Directive 92/12/EEC on the general arrangements for products subject to excise duty and on the holding, movement and monitoring of such products and amending Directive 92/81/EEC; OJ 1992 L 390, p. 124.

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