Reina Sofía Museum

European Region Conference

Madrid-Spain

11-13 March, 2026

Emerging trends in international taxation: Europe and its global connections

VAT and Tariffs: Indirect Taxation Impact on International Transactions

European Region Conference
Madrid-Spain
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Deemed Supplier Rules: A Rising Star or a Neutrality Trap?

From E-Commerce to ViDA

Marta Papis-Almansa and
Joachim Englisch

Agenda

1. The Challenges of Contemporary Economy and VAT
2. The Pivot to Platform Liability and the One-Stop Shop
3. The Baseline: General Deemed Supplier Rule (Art. 28)
4. The ViDA Revolution — Challenges of the Platform Economy
5. System Complexity and The Neutrality Trap
6. Control and enforcement: follow-the-money
7. Conclusions & Proposals: Towards a neutral, proportionate and unified deemed supplier model
8. Detailed analysis: Art. 9a IR and virtual business models - fit for purpose?

The Challenges of Contemporary Economy and VAT

From origin taxation to destination — and the enforcement gap that remains

- Shifting to Destination to address challenges of digitalization and new business models: To ensure fair competition and taxation in line with the legal character of VAT, the EU shifted the place of supply for B2C commerce to the Member State of consumption:
  - Telecommunication, broadcasting and electronically supplied services (2015)
  - E-commerce: broadening distance sale of goods regime (2021).
- The abolition of the low-value import VAT exemption (€22) was a critical step toward a level playing field.
- New Challenges:, enforcement issues — creating demand for new mechanisms.

Enlisting platforms in VAT

OECD Guidance

- Two Reports: Digital Platforms and Online Sales (2019); Sharing and GiG Econ (2021)
- Analysis of several policy options (esp. information sharing, JSL, full liability)
- Highly influential, esp. regarding implementation of full liability regimes
  - Adopted by almost all OECD member countries (2024)
  - Included in VAT Digital Toolkits for Africa and LatAm (& technical assistance)
- Strong emphasis on **proportionality and neutrality**

The Pivot to Platform Liability and the One-Stop Shop

Art. 14a ViDA package and the OSS/IOSS ecosystem

- The Strategy: Shifting VAT liability to digital platforms as key market players and data gatekeepers.
- Art. 14a (July 2021) — The Deemed Supplier for Distance Sales of Goods:
  - Imports from outside the EU with intrinsic value ≤ €150 (threshold to be removed with customs reform).
  - Supplies of goods within the EU by non-EU businesses.
  - "Facilitate" — a broad concept: enabling a transaction between buyer and seller, regardless of involvement in delivery or payment (Art. 5b IR 282/2011).
- Facilitating Compliance: OSS (One-Stop Shop) and IOSS simplify registration for foreign suppliers — centralising compliance in one Member State.
- Administrative Burden: Mandatory record-keeping (10 years) and, where applicable, the role of the fiscal representative.
- The Drawback: While successful for tax administration, it creates potential competition asymmetries and limits market access for smaller market players

The Baseline: General Deemed Supplier Rule (Art. 28)

The commissionaire fiction — confirmed and extended by Fenix & Xyrality

- The Core Fiction (Art. 28 VAT Dir.): A taxable person acting in their own name but on behalf of another is deemed to have received and supplied those services.
- The intermediation service disappears — replaced by two identical consecutive supplies: underlying supplier → platform and platform → final customer.
- Application to Electronic Services: Art. 9a IR 282/2011 creates a strong presumption of platform liability — triggered when the platform sets T&Cs, authorizes charges, or is involved in delivery.
- CJEU Jurisprudence: Fenix International (C-695/20) and Xyrality (C-726/23) reinforce that platforms cannot hide behind contractual labels if they control the essential aspects of the supply.
    - Xyrality: app store is deemed supplier; developer's B2B deemed supply taxed in Ireland (Art. 44) — not Germany. Logic applies retroactively to pre-2015.

The ViDA Revolution — Challenges of the Platform Economy

Art. 28 a: Deemed supplier for accommodation & transport

- Pillar II — The Platform Economy: ViDA (Dir. 2025/516) extends the deemed supplier model to the sharing economy.
- Scope: Platforms facilitating short-term accommodation (≤ 30 nights) and passenger transport by road are deemed to have acquired and supplied the services.
  - Key Distinction: Unlike Art. 28, the legal fiction does not cause the intermediation service to disappear — the platform's facilitation service is not consumed by the deemed supplies.
- Timeline: Optional from 1 July 2028; mandatory by 1 January 2030. MS may exclude SME-exempt providers from the system.
- The Goal: Level the playing field between digital platforms (e.g. Airbnb, Uber) and traditional providers (hotels, taxis) — which currently collect and remit VAT in full.

System Complexity — The Triple-Regime Maze

Three fictions, three different legal consequences

- The current landscape features three distinct, overlapping fictions with different scopes and legal consequences:

1. General Rule (Art. 28): Undisclosed agency — the intermediation service disappears; two identical back-to-back supplies are created.
2. E-Commerce (Art. 14a): Specific to distance sales of goods — mandatory deemed supplier for platforms facilitating qualifying supplies. The intermediation service is retained/disappears?
3. ViDA (Art. 28 a): Sector-specific for accommodation & transport — deemed supplier but intermediation service is retained.

- The Core Problem: What triggers deemed supplier status — 'facilitation' or 'acting in own name on behalf of another'? The legal consequences (VAT liability, right to deduct, place of supply) differ significantly across regimes.

The Neutrality Trap

Undertaxation addressed; over-taxation introduced?

- Violation of Neutrality: ViDA targets undertaxed platform services (Airbnb, Uber), but the B2B leg (underlying supplier → platform) is VAT-exempt without a right to deduct — creating irrecoverable input tax for the underlying supplier. Traditional hotels and taxis deduct input VAT in full — the inequality persists.
- Proportionality: The full liability model is the most far-reaching available option. Less restrictive alternatives exist:
  - Information & cooperation obligations (leveraging DAC7 data already available).
  - Reinterpretation of exempt services where platforms compete directly with taxed providers.
  - Lowering SME thresholds to bring underlying suppliers into the VAT system.

Follow-the-money strategy

The issue: non-compliance

- Lack of registration (esp. third country platforms)
- Non-declaration or under-declaration via OSS
- Mis-application of place of supply rules ("rate shopping"); etc.

→ ***loss of revenue; distortions of competition***

→ Traditional EoI / admin collaboration is often unavailable / inefficient

Follow-the-money strategy

Concept

- Collect payment data from PSPs (covering prevalent online payment methods)
- Data is validated, prepared & combined with other (internal / external) data
- AI-assisted risk analysis
- Enforcement steps can be initiated

Follow-the-money strategy

Uptake and EU design

- Global proliferation, supported by OECD work on guidance
- EU: CESOP, Art. 243a et seq. VAT-D (since 2024)
  - Quarterly reporting of payee and payment information
  - Hosted by the COM; data accessible to Eurofisc officials of MS
  - Centralized & local risk assessment; local & cooperative follow-up measures

Follow-the-money strategy

CESOP: outstanding issues

- Data quality
- Enhanced data processing and data analysis: better use of AI (example: Australia)
- Strengthening of centralized responses (ideally: through EU VAT agency)
- Expansion of the enforcement toolkit (e.g. LatAm: WHT als *ultima ratio*)
- Possibly: extension of coverage (alternative means of payment)

Conclusions & Proposals

Towards a neutral, proportionate and unified deemed supplier model

- Platform liability needs to be supported by robust policing and enforcement mechanisms
- Unification: A consolidated approach merging Arts. 28, 14a, and 28 bis into a single coherent framework — reducing legal uncertainty and regulatory arbitrage.
- Restoring Neutrality: Advocate for a zero-rate on the underlying B2B supply, a flat-rate compensation mechanism for underlying suppliers, or a reduced rate on deemed supplies by platforms — to compensate for non-deductible input VAT.
- **Final Thought: Deemed supplier rules are the EU's powerful answer to the challenges of the digital economy, but must be refined to avoid distorting competition, infringing the neutrality of the tax and to ensure legal certainty.**

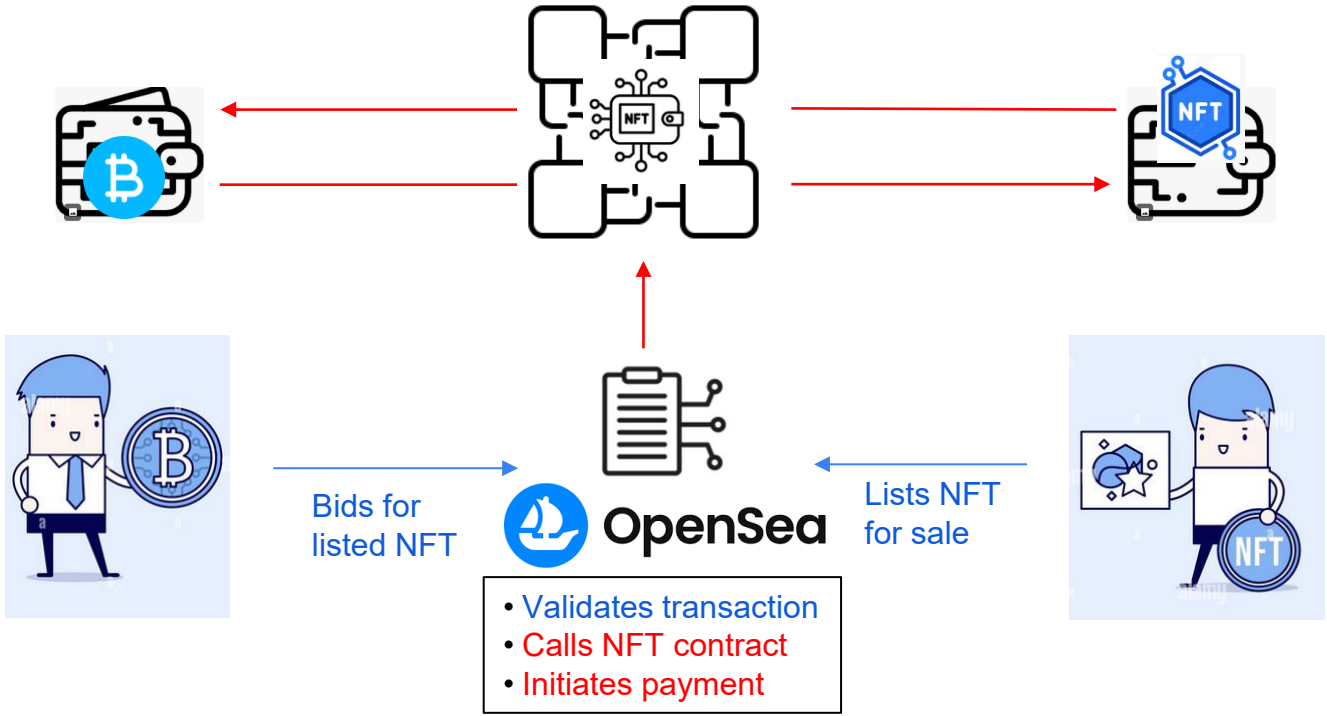
Detailed analysis: 9a VAT IR

Fit for virtual business models?

- Decentralized crypto transactions
- Trade of in-game items (in-game currency; skins; etc.)
- Metaverse trade

Crypto transactions

Tax Court Nieders. 5 K 26/24



Crypto transactions

Tax Court's main findings

- OpenSea might have "taken part" in the NFT supply, but it actually "took place" on chain and was therefore not supplied "through a portal" as required in Art. 9a IR
- The wording of Art. 28 VAT-D suggests a restrictive interpretation of Art. 9a IR

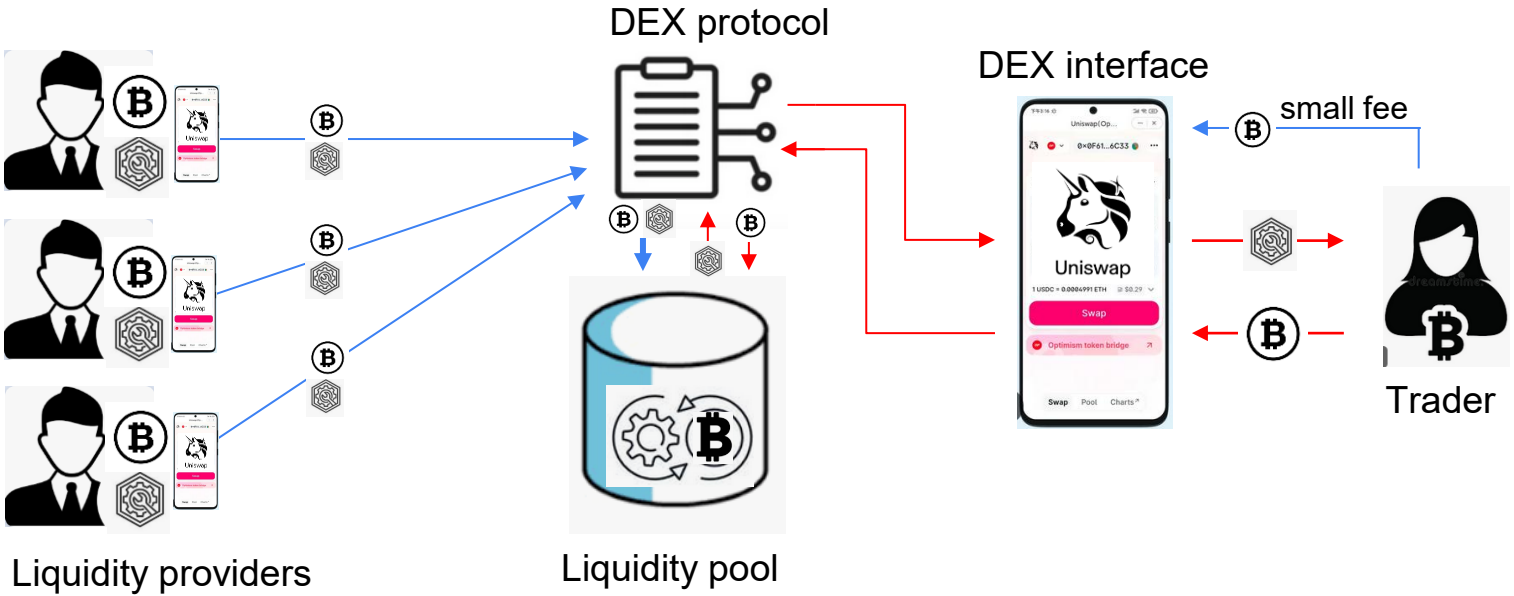
Critical assessment

- Art. 9a IR also covers the supply via an "interface" (as defined in COM Explanatory Notes)
- While Art. 9a should be read restrictively, CJEU C-101/24 Xyrality has decided differently

→ **Need for clarification at EU level**

Crypto transactions

Utility token DEX trade



Crypto transactions

DEX trade issues

- Supply of token to trader cannot be attributed to any individual liquidity provider
- Liquidity pool itself is a protocol not controlled by providers: no taxable person status

→ No taxable service the interface operator could "take part in": Art. 9a inapplicable

→ Under-taxation & distortion of competition vis-a-vis CEX

Reform proposal

- Extend VAT liability to interface providers for fully decentralized crypto trade

In-game & metaverse trade

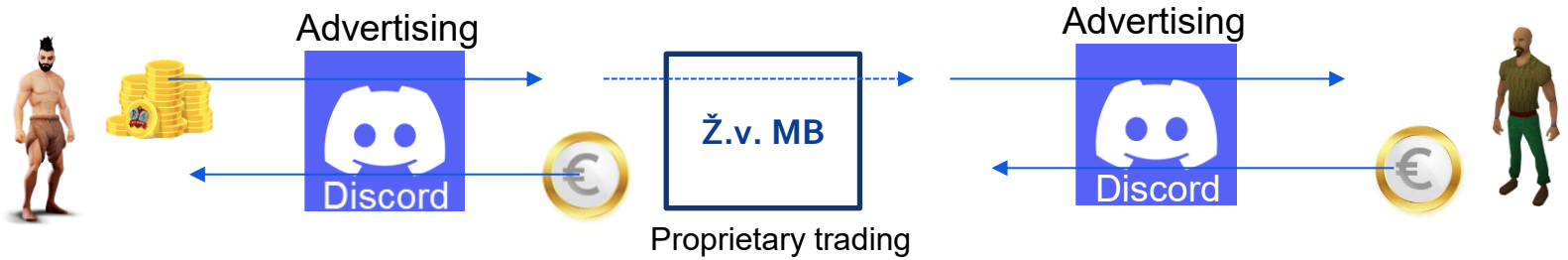
The issues

- Recent CJEU case law indicates that in-game and metaverse trade is not out of scope
- Art. 9a could convert C2C non-taxable transactions into C2B2C taxed supplies

→ VAT neutrality could be compromised

→ Serious compliance and enforcement issues

C-472/24 'Žaidimų valiuta'



CJEU

- Supply of in-game "gold" currency is electronically supplied service
- The in-game currency does not constitute a voucher for VAT purposes
- Exemption for supply of "currency" [Art. 135 (1) (e)] is not applicable (*questionable*)
- Taxable amount: Art. 73 = full consideration (no margin scheme ↔ AG *Kokott*)

What about "P2P" trading?

e.g. on Runescape Grand Exchange (marketplace)

Jagex sets T&C / authorizes delivery

Legal issues

- Taxable barter of electronically supplied services? (AG *Kokott*, C-472/24, para. 44)
- Is the online game operator acting as commissionaire? → Art. 9a (1) 3 VAT-IR
- Does it matter that the underlying supply is C2C? → CJEU C-501/19, *UCMR*, para. 51

Implications

Detrimental effects

- Risk of significant VAT cascading due to lack of margin scheme
- Difficulties in establishing the taxable amount in fiat currency
- Administratively challenging for tax authorities (control and enforcement)

Reasonable VAT policy

- Barter of virtual items with no use outside native ecosystem should be out-of-scope (no taxation without monetization)
- (Reformed) margin scheme should be made available for virtual items

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Transfer Pricing Adjustments and VAT

Catarina Belim

12 March 2026

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Outline

1. Interplay between Transfer Pricing and VAT
2. Arcomet Case
3. Stellantis Case (pending)
4. Pratical Implications and Conclusions

Transfer Pricing and VAT

Transfer pricing adjustments, originated in direct taxation, aim to ensure that profits are allocated, within multinational groups, in accordance with arm's length principle.

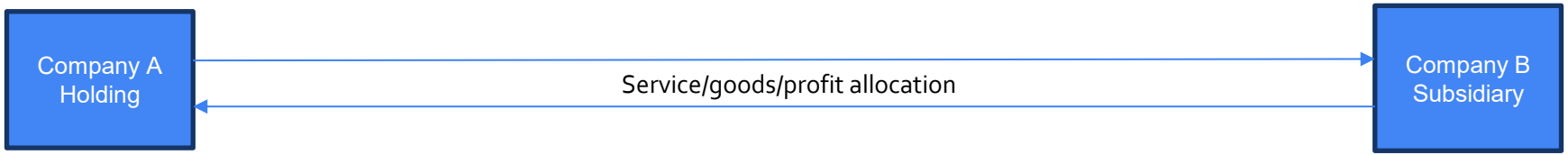
VAT: as a rule, there is **no arm's length principle** - the taxable amount is the **contractually agreed consideration between parties**.

VAT Legal Framework:

1. Taxable transaction: the supply of goods or services for consideration by a taxable person acting in that capacity (Article 2(1) of the VAT Directive).

1. Taxable Amount: the consideration (price) received or to be received by the supplier in exchange for the supply (Article 73 of the VAT Directive).
   Exception: article 80 of the EU VAT Directive, allows Member States to determine the taxable amount by reference to the **open market value** in cases where there is a **risk of abuse,** for example when the recipient has only a **limited right to deduct input VAT**.

Intra-group transactions



VAT - method for determining the taxable amount:

General rule
The taxable amount corresponds to the **actual value received for a good or service.**
→ VAT is calculated based on the invoiced price.

Alternative method for related parties with limited capacity to recover VAT:

Open Market Value (OMV)
The price that an **independent customer would pay for the same good/service.**
→ This method is used to prevent tax evasion or avoidance, particularly where one of the parties has a **limited right to deduct input VAT**.

Direct taxation – Transfer Pricing – OECD Methods:

- **CUP (Comparable Uncontrolled Price)**: compare with similar transactions between independent parties.
- **Cost Plus**: cost + reasonable markup.
- **Resale Price**: resale price charged to an independent customer minus appropriate gross margin.
- **TNMM (Transactional Net Margin Method)**: net profit margin relative to an appropriate base such as costs, sales, or assets that a taxpayer realizes from a controlled transaction.
- **Profit Split**: share profit according to each company's contribution to value creation.

How to treat a Transfer Pricing adjustment in VAT?

Problem:
Multinationals make intra-group transfer pricing adjustments to achieve a target level of profit.

From a Direct Tax perspective, this (artificial) profit shifting between related entities is considered a **non-transactional occurrence,** since:

- No new goods are exchanged;
- No new services are provided.

Key Question:
Do transfer pricing adjustments trigger VAT?

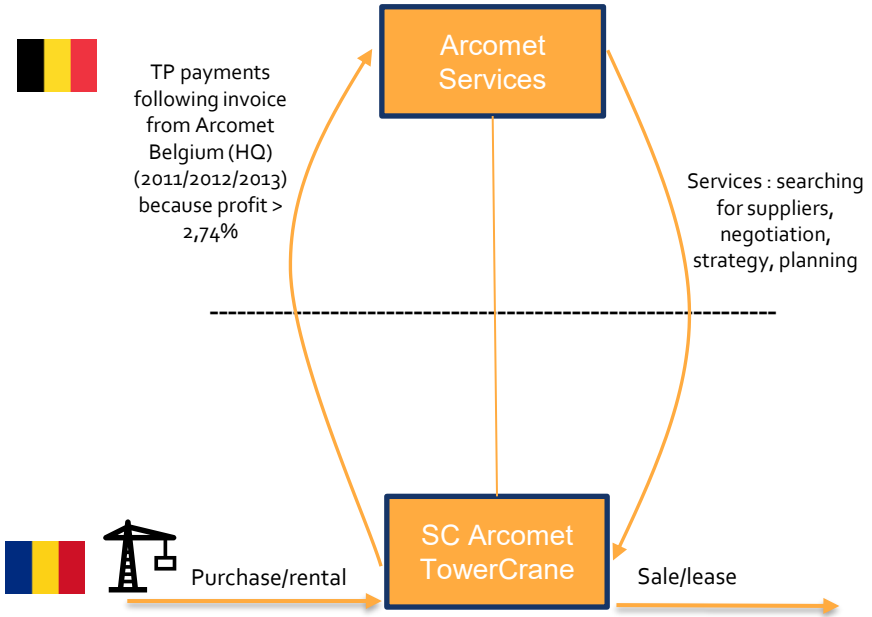
Possible VAT treatment:
Transfer pricing adjustments may be treated in three disctinct ways:

1. **Price correction for a previous supply**
2. **Consideration for a separate supply**
3. **Adjustments out of scope VAT**

Million-dollar question:
Which one is correct?

C 726-23 Arcomet Case - CJEU

Facts

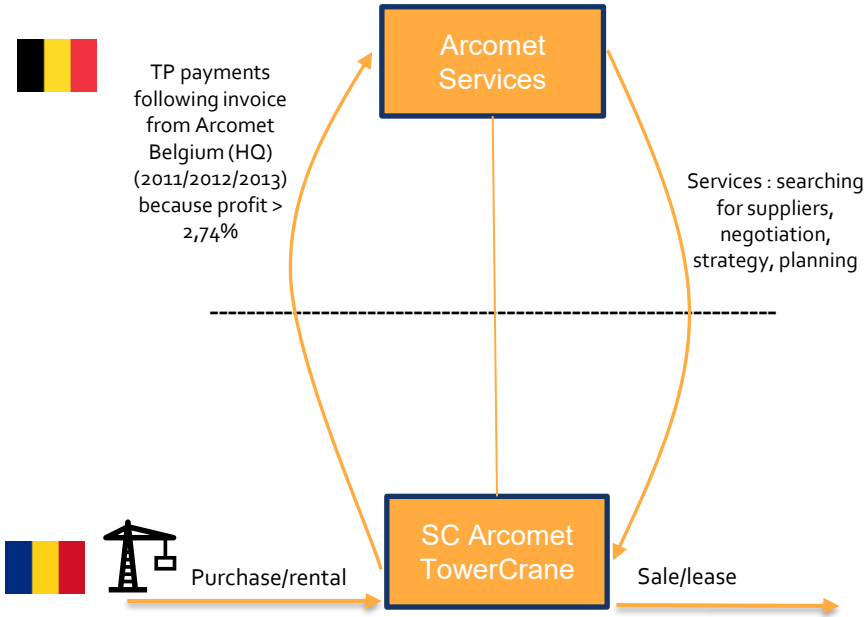


- Arcomet Romania is a subsidiary of the Arcomet group, whose parent company is established in Belgium.
- The Belgian parent company issued three invoices to Arcomet Romania as part of a transfer pricing adjustment, intended to align the subsidiary's profitability with the group's target profit.
- The invoices related to the 2011–2013 financial years.
- **VAT treatment:**
  First two invoices: reverse charge VAT applied and deducted.
  Third invoice: no VAT applied.

TP method (TNMM):
•Based on market research operational profit of Arcomet RO should be between -0.71% and 2.74% (of revenues?);
•If actual profit is lower than -0.71% Arcomet BE will pay difference to Arcomet RO;
•If actual profit is higher than 2.74%, Arcomet RO will pay difference to Arcomet BE.

C 726-23 Arcomet Case - CJEU

Tax administration's position



- VAT deduction on Arcomet Belgium invoices denied.
- No proof that services were actually supplied.
- No evidence that the services were necessary for Arcomet Romania's taxable transactions.

TP method (TNMM):

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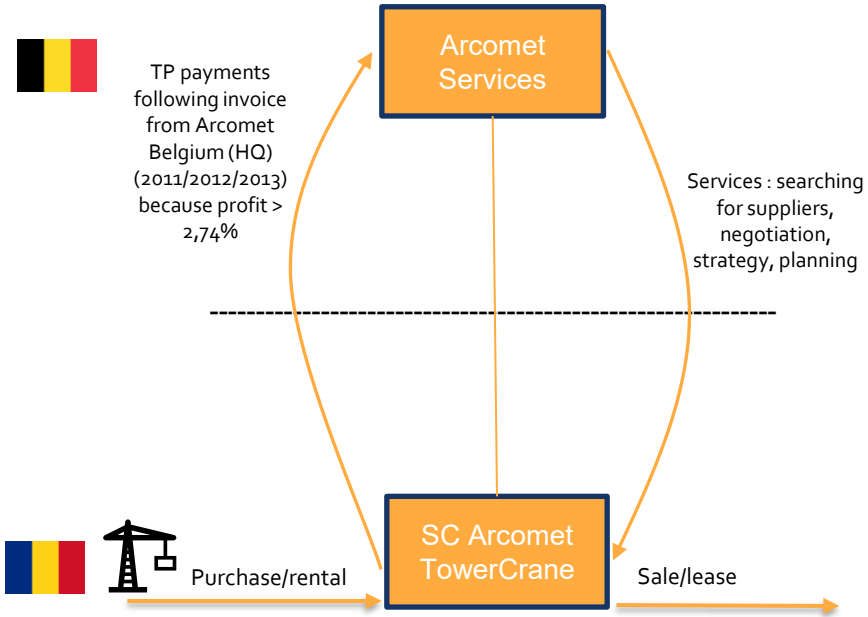
C 726-23 Arcomet Case - CJEU

Questions referred to CJEU



- The national court asked whether :

1. **Nature of the payment**
   Does an intra-group amount invoiced using the OECD Transactional Net Margin Method (TNMM), constitutes actual consideration for a service provided by the first company?

2. **Right to deduct VAT**
   In affirmative, is the invoice alone sufficient to deduct the VAT, or may the Romanian Authorities demand other elements to be presented such as:
   - activity reports,
   - work progress reports,
   - other documentation demonstrating that the services were used for the purposes of the taxable person's taxable transaction?

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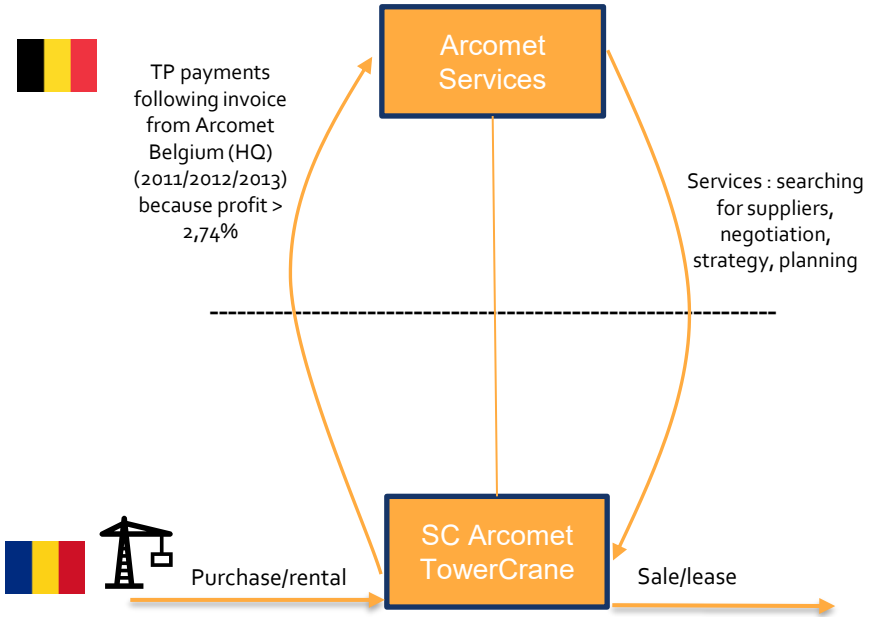
C 726-23 Arcomet Case - CJEU

CJEU's decision – supply of services?



Conditions met for a supply of service to be met? ✓

- **Legal relationship with reciprocal performance** - both parties entered into a contract on 24 January 2012 exchanging reciprocal commitments. ✓
- **Remuneration received is actual consideration** - payments made by Arcomet Romania constituted the remuneration in respect of the activities carried out by Arcomet Belgium; these services improved Arcomet Romania's operating profit margin, through cost savings and the improvement of the service provided to end customers.

Judgement: the **remuneration in respect of intra-group services,** provided by a parent company to its subsidiary and **contractually detailed,** calculated **in accordance with a method recommended by the OECD constitutes the consideration for a supply of services for consideration** falling within the scope of VAT.

TP method (TNMM):

•Based on market research operational profit of Arcomet RO should be between -0.71% and 2.74% (of revenues?);

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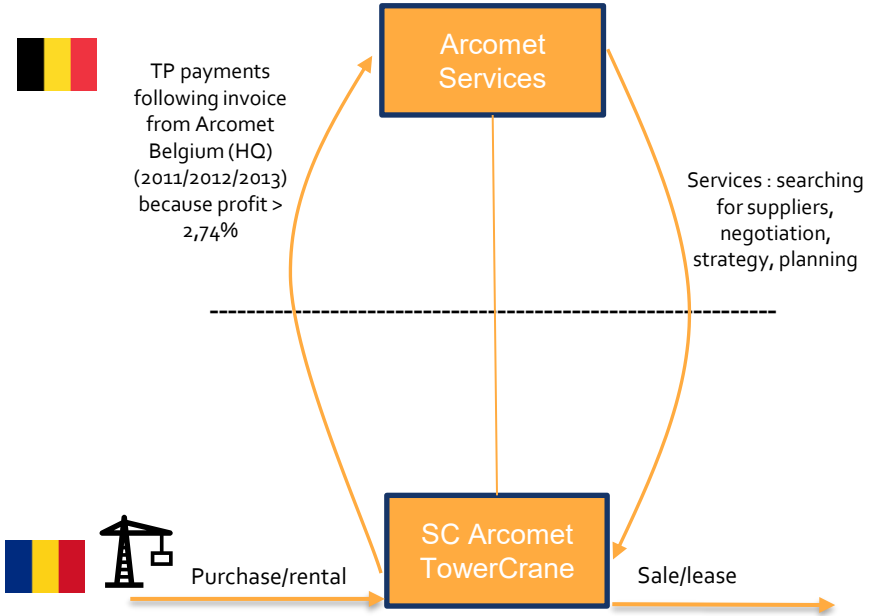
C 726-23 Arcomet Case - CJEU

CJEU's decision – is invoice enough for deduction?



- The **invoices did not specify**:
  - the nature of the services provided
  - the number of hours worked
  - the human and material resources used
  - the method used to calculate the rates
- **Tax authorities may require the taxable person to produce additional evidence** to verify that the services were used for the taxable person's own taxable transactions.
- However, the **evidence required must be necessary and proportionate** for verifying the substantive conditions of the right to deduct VAT.
- It is for the referring national court to determine if, in the circumstances of the case in the main proceedings, those conditions are met.

TP method (TNMM):
•Based on market research operational profit of Arcomet RO should be between -0.71% and 2.74% (of revenues?);
•If actual profit is lower than -0.71% Arcomet BE will pay difference to Arcomet RO;
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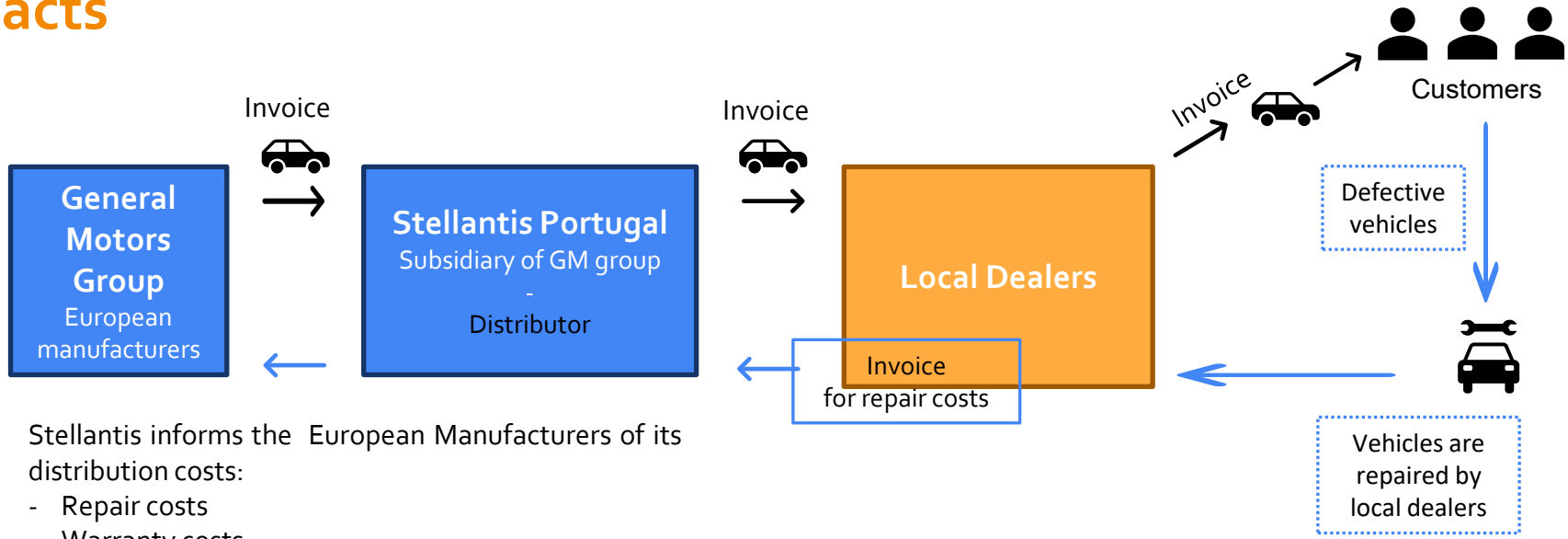
C-603/24 Stellantis – CJEU (pending)

Facts



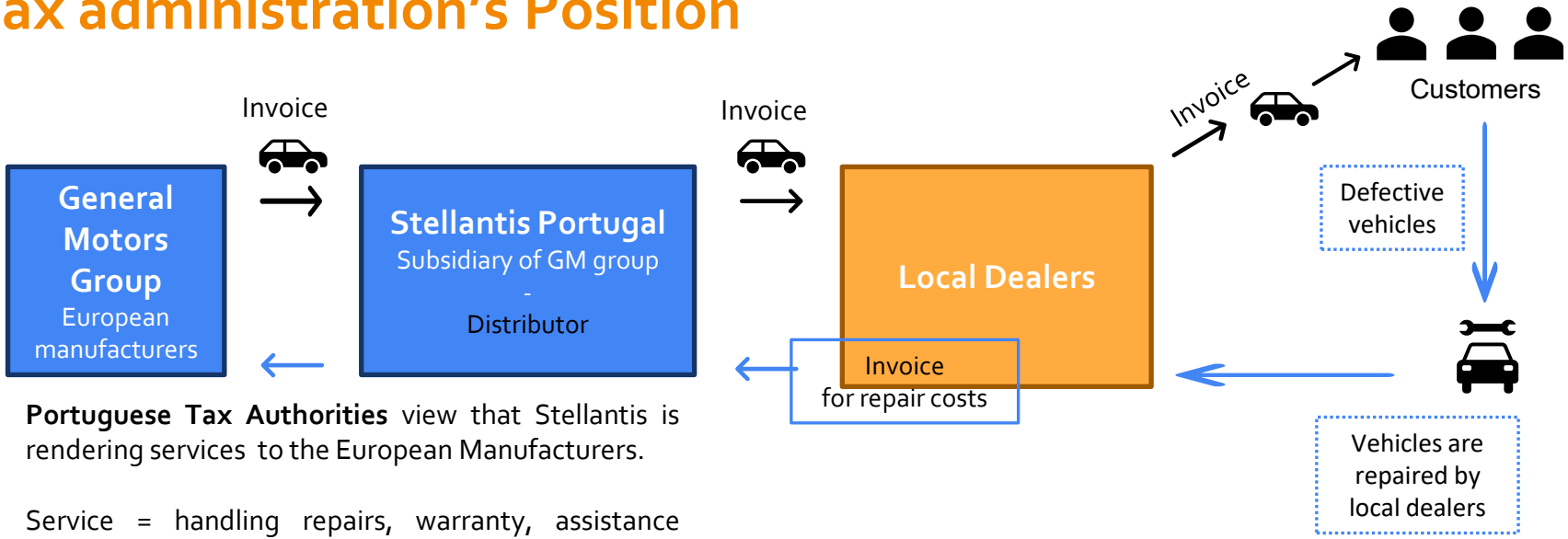
Stellantis informs the European Manufacturers of its distribution costs:

- Repair costs
- Warranty costs
- Roadside assistance
- Operating costs (staff, electricity, marketing)

Depending on the profit actually achieved, a transfer pricing adjustment - to meet the target profit - may result in either a credit note or a debit note adjusting the vehicle purchase price.

C-603/24 Stellantis – CJEU (pending)

Tax administration's Position



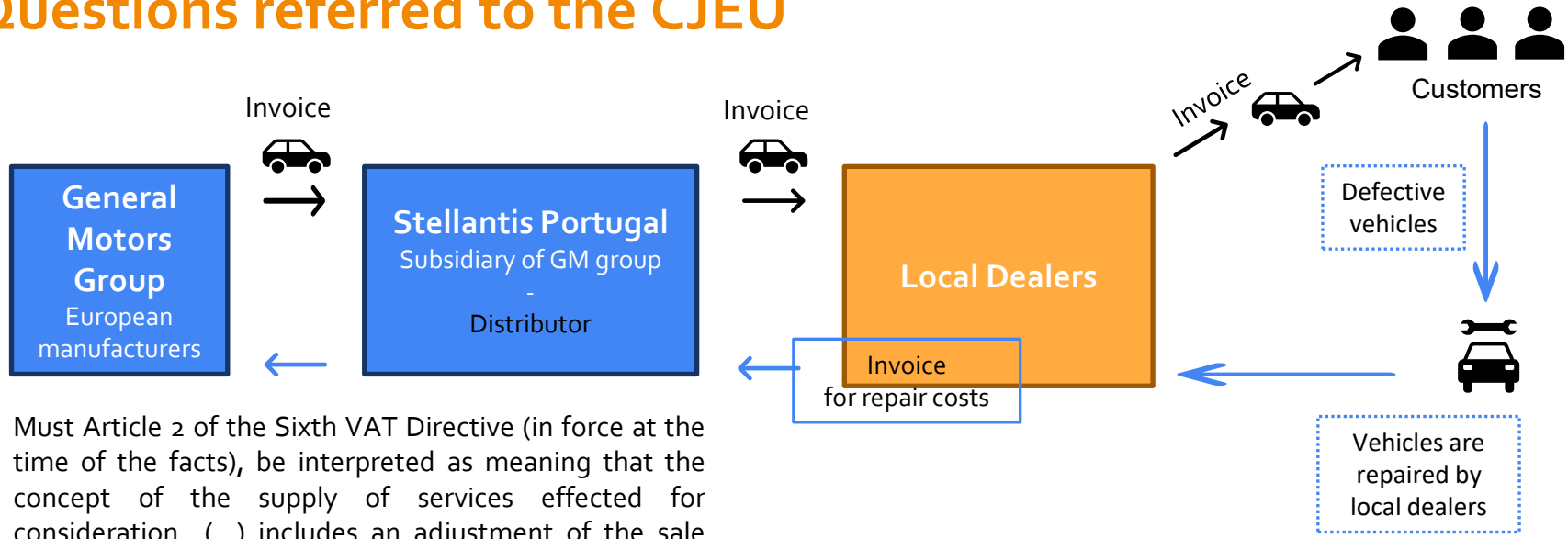
Portuguese Tax Authorities view that Stellantis is rendering services to the European Manufacturers.

Service = handling repairs, warranty, assistance
Value of services = €6,352,516.47

VAT assessed: €1,334,028.47 - upheld by the judgment of the Southern Administrative Court (TCAS) – Stellantis lodged an appeal to the Supreme Administrative Court of Portugal

C-603/24 Stellantis – CJEU (pending)

Questions referred to the CJEU



Must Article 2 of the Sixth VAT Directive (in force at the time of the facts), be interpreted as meaning that the concept of the supply of services effected for consideration (...) includes an adjustment of the sale price of vehicles which is duly provided for and determined in a contract concluded between the parties, in order to achieve a minimum profit margin, and which is documented by means of a credit or debit note issued to the applicant/appellant by the European Manufacturers of the General Motors Group?

C-603/24 Stellantis – CJEU (pending)
Opinion of Advocate General Kokott

"I. **Introduction**

1. Income tax law has many different facets. One of them is transfer pricing, which plays an important role between affiliated undertakings in the appropriate allocation of profits, taking into account the arm's length principle. Unfortunately, determining the correct transfer price is less a matter of law and more a 'matter of faith'. In that respect, there is no such thing as one correct transfer price, but rather various methods for determining it and thus a whole range of 'correct' transfer prices.

2. That is probably the reason why, to date, it has always been attempted to keep VAT law, which generally does not involve such 'matters of faith', separate from it. The present request for a preliminary ruling shows that that may no longer be possible in the future."

C-603/24 Stellantis – CJEU (pending)
Opinion of Advocate General Kokott (cont.)

In respect of the **qualification of the adjustment as a service**:

"26. I fail to see what service is supplied by a purchaser who, for whatever reason, subsequently pays a lower or higher purchase price.

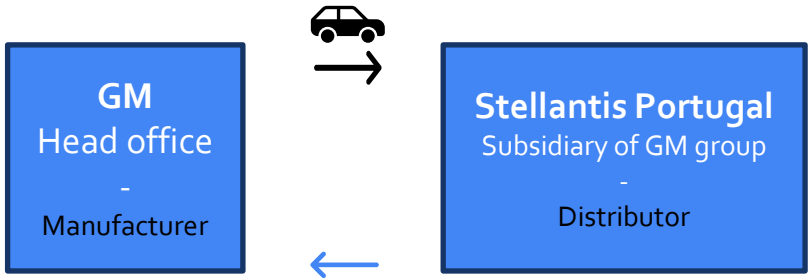
Since, in the present case, the purchase price could also have increased (for example, if fewer warranty cases occur or if the purchaser's/applicant's own operating costs decrease), the assumption of a separate supply of services by the purchaser becomes even more daring. According to the Portuguese tax authority, the purchaser would have supplied the seller with a service, and what is more, according to the logic of those authorities, the purchaser would even have paid for that service itself."

Conclusion: the mere adjustment (upwards or downwards) of a sale price for a supply in principle never itself constitutes a supply of services within the meaning of Article 2(1) of the VAT Directive.

C-603/24 Stellantis – CJEU (pending)

Proposal of the Advocate General

In respect of the **qualification of transfer pricing adjustments for VAT:**



Consequences of a price adjustment made for reasons of income tax law

1. **Separate service ?**
2. **Unilateral tax authority adjustment ?**
3. **Contractual price adjustment?**

The Advocate General proposes that VAT depends on the nature of adjustments and how they are implemented, distinguishing **three cases** :

1. **Separate services**: if the adjustment is carried out through a real and distinct service, it constitutes a taxable transaction.

2. **Unilateral tax authority adjustments**: if the adjustment is made solely by the tax authority to allocate profits between states, it does not affect VAT (out of scope).

3. **Contractual price adjustments**: subsequent adjustment of an undetermined but determinable (variable) price - agreed as variable in the contract, it is simply a modification of the taxable amount, not a taxable service.

Practical Implications and conclusions

- Review of each MS rules and case law – each MS is different
- Review of documents, contracts, titles and wording of invoices, credit notes, debit notes, other docs.
- **Direct tax and indirect tax has to be coordinated - end of the year transfer pricing adjustments** can trigger additional VAT to be paid and/or higher VAT leakage (e.g.: non-deductible VAT for exempt entities).
- Expect an increase in dispute resolution around VAT and transfer pricing adjustments **(potential for millions of Euros in adjustments)**.
- **What about downward adjustments?** Can we expect in the opposite side, refund requests on "overpaid VAT"?
- **Spillover for customs**?

ChatGPT's view:

Tax Authority: **"VAT due."**
Stellantis: **"Transfer pricing adjustment."**
Big4 advisor billing hours: 📈 📈 📈

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Emerging trends in international taxation: Europe and its global connections

Customs valuation & TP

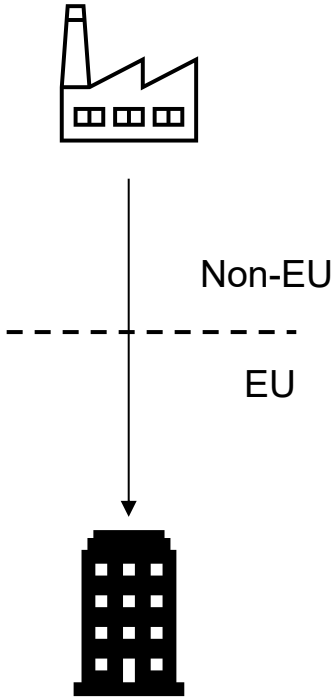
Emma van Doornik

12 March 2026

Customs valuation & TP

Customs Value

- The primary basis for the customs value of goods shall be the transaction value, that is the price actually paid or payable for the goods when sold for export to the customs territory of the Union, adjusted, where necessary
- The buyer and seller are not related or the relationship did not influence the price
  > 'arms length'



Customs valuation & TP

Customs Value

To determine the dutiable value of imported goods based on individual transaction value at the moment of import. Related party transaction allowed if price not influenced by relationship (circumstances of the sale)

Transfer Pricing (TP)

TP allocates taxable income across related parties, often based on aggregate profitability determined through functional analysis, typically over full financial year (with adjustments) to establish the at arms length price

Potential Tensions

- Same transaction used but the underlying objectives and legal framework differ
- Conflicting incentives over same transaction (high vs. low price)
- Customs value requires specific value per good (transaction) whereas TP focusses on overall profit split > TP year end adjustments may not be accepted by customs authorities

Customs valuation & TP

WCO tries to align the two by providing guidance (in EU not legally binding) > **Commentary 23.1**:

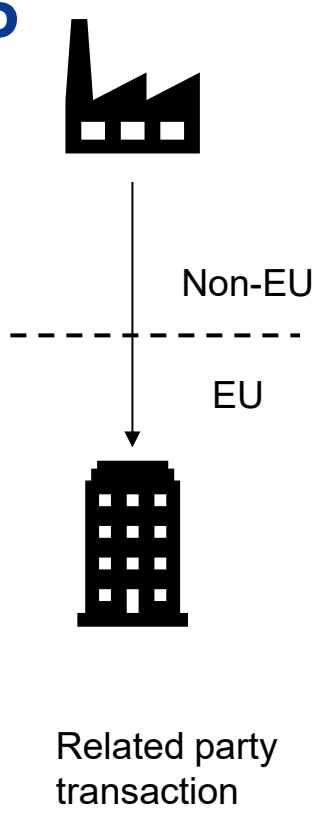
"The use of a transfer price study as a possible basis for examining the circumstances of the sale should be considered on a case-by-case basis. As a conclusion, any relevant information and documents provided by an importer may be utalized for examening the circumstances of the sale. A transfer pricing study could be one source of such information."

WCO case studies:

- (14.1) / 14.2: Gross margin higher than the margins of comparable companies, and outside of the TP reports range – no adjustments were made. WCO: Thus, by virtue of the higher margin, and considering the fact that no compensating adjustments were made, the price was not settled in a manner consistent with normal pricing arrangements > Transaction value rejected

CJEU case law - Hamamatsu C-529/16

- Hamamatsu entered into an Advance Pricing Agreement with the German tax authorities, which covers transactions involving imported goods between Hamamatsu Japan and Germany.
- At the end of the (financial) year, the initially used transfer price is adjusted downward based on the Residual Profit Split Method. The Germany entity submitted a request for reimbursement of overpaid import duties.



CJEU case law - Hamamatsu C-529/16

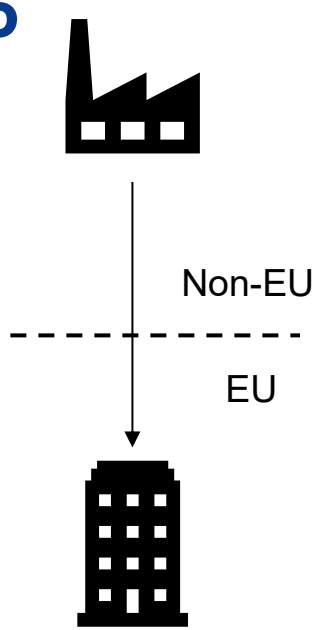
Prejudicial question:

- Can a transfer price be used to determine the customs value in cases where the transfer price is adjusted at the end of the year, regardless of whether the adjustment results in a refund or additional payments of import duties?

Answer CJEU:

- The CCC (nor UCC) does not permit an agreed transaction value followed by a flat rate adjustment to form the basis for the customs value.

> Transaction value out? > no possibility for adjustments?



Customs valuation & TP – legal certainty

Various Member States deal with adjustments / Hamamatsu case differently

> Lack of uniformity in EU = lack of legal certainty?

Potential Solutions?

- Amendment of the customs declaration
- Simplified (incomplete) customs declaration omitting the customs value
- Binding Valuation Information (BVI)

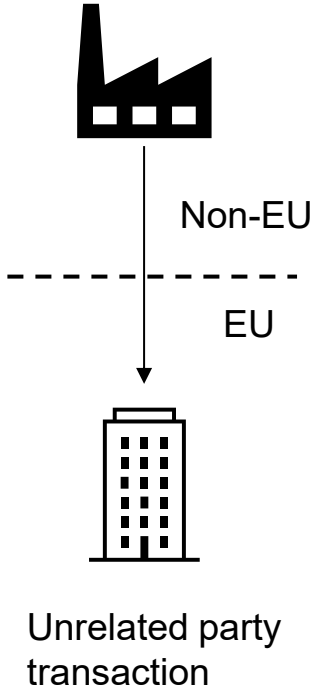
WCO case studies:

- (14.3) / 14.4: Customs value based on the Resale Minus Method with price revisions at the end of the year. Customs concluded that the final prices, included the transfer price adjustments, were established in a manner consistent with normal pricing practices.
- Local requirements may apply, e.g. licenses / provisional customs value/customs declaration

Customs value and TP – Tauritius C-782/23

72. That conclusion is not called into question by […], *Hamamatsu Photonics Deutschland* (C-529/16, EU:C:2017:984). […]

73. […], first, that the case that gave rise to that judgment concerned the revision of transfer prices concluded between companies belonging to the same group, on the basis of an a posteriori allocation of residual profits between the entities of that group, on the basis of criteria set by the parent company.



Customs value and TP – Tauritius C-782/23

74. […] the real economic value of a product […], cannot stem from an a posteriori allocation of profits between the parties to the sale on the basis of a decision taken by one of those parties.

75. […] Second […], *Hamamatsu Photonics Deutschland* (C-529/16, EU:C:2017:984), comes under a different legal context from the case in the main proceedings, since it concerns, in particular, the application of a provision, namely Article 78(1) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ 1992 L 302, p. 1), relating to a procedure for revising the customs declaration which is not found in the Union Customs Code.