

**Parties to the main proceedings**

*Applicant:* Association interprofessionnelle des fruits et légumes frais (Interfel)

*Defendant:* Ministère de l'Agriculture et de la Souveraineté alimentaire

**Questions referred**

1. Is Article 164 of Regulation (EU) No 1308/2013 of 17 December 2013 <sup>(1)</sup> to be interpreted as authorising the extension of inter-trade agreements which establish more stringent standards than those laid down in Union rules not only in the case of 'production rules', mentioned in point (b) of Article 164(4), but also in all of the cases mentioned in points (a) and (c) to (n) thereof, in relation to which Article 164 provides that the extension of an inter-trade agreement may be requested?
2. Are rules fixing harvesting dates and marketing dates rules that can be laid down by inter-trade agreement and extended on the basis of Article 164 of Regulation (EU) No 1308/2013 of 17 December 2013 and, if so, are rules fixing harvesting dates and marketing dates 'production rules', as referred to in point (b) of Article 164(4) or, as Annex XVIa to Council Regulation (EC) No 1234/2007 of 22 October 2007 <sup>(2)</sup> establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products[, as amended,] previously stipulated, 'marketing rules', as now referred to in point (d) of Article 164(4)?

<sup>(1)</sup> Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 (OJ 2013 L 347, p. 671).

<sup>(2)</sup> Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation) (OJ 2007 L 299, p. 1).

**Request for a preliminary ruling from the Tribunal Arbitral Tributário (Centro de Arbitragem Administrativa — CAAD) (Portugal) lodged on 25 July 2022 — Deco Proteste — Editores, Lda. v  
Autoridade Tributária e Aduaneira (Tax and Customs Administration)**

(Case C-505/22)

(2022/C 424/32)

*Language of the case: Portuguese*

**Referring court**

Tribunal Arbitral Tributário (Centro de Arbitragem Administrativa — CAAD)

**Parties to the main proceedings**

*Applicant:* Deco Proteste — Editores, Lda.

*Defendant:* Autoridade Tributária e Aduaneira (Tax and Customs Administration)

**Questions referred**

1. Where new subscribers are given a gift (a 'gadget') when they subscribe to periodicals, must the making of that gift be considered, for the purposes of Article 16 of the VAT Directive, <sup>(1)</sup> to be:
  - (a) a supply of goods made free of charge, separate from the transaction consisting of subscribing to the periodicals,  
or
  - (b) part of a single transaction for consideration,  
or
  - (c) part of a commercial package, comprising a principal transaction (the subscription to the magazine) and an ancillary transaction (making the gift), in which the ancillary transaction is considered to be a supply for consideration instrumental to the subscription to the magazine?

2. If the answer to the first question is that the making of the gift is a supply of goods made free of charge, is the setting of an annual ceiling on the overall value of gifts of 0.5 % of the turnover of the taxable person in the preceding year (in addition to the limit on the unitary value) compatible with the concept of 'the application of goods ... as gifts of small value' referred to in the second paragraph of Article 16 of the VAT Directive?
3. If the preceding question is answered in the affirmative, must that proportion of 0.5 % of the turnover of the taxable person in the preceding year be considered to be so low that it renders the second paragraph of Article 16 of the VAT Directive ineffective?
4. Having regard also to the purposes for which it was established, does that ceiling of 0.5 % of the turnover of the taxable person in the preceding year infringe the principles of neutrality, of equal treatment or non-discrimination and of proportionality?

(<sup>1</sup>) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1).

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**Request for a preliminary ruling from the Curtea de Apel Braşov (Romania) lodged on 27 July 2022 — KL, PO v Administraţia Judeţeană a Finanţelor Publice Braşov**

(Case C-508/22)

(2022/C 424/33)

*Language of the case: Romanian*

**Referring court**

Curtea de Apel Braşov

**Parties to the main proceedings**

*Appellants:* KL, PO

*Respondent:* Administraţia Judeţeană a Finanţelor Publice Braşov

**Questions referred**

1. Can EU law (Article 110 TFEU) be interpreted as meaning that the amount of a tax prohibited under EU law is incorporated in the value of a vehicle and may be transferred to third-party purchasers along with the right of ownership over the vehicle?
2. Does the interpretation of [Article] 110 TFEU preclude national rules, such as those laid down by Article 1 of OUG No 52/2017, under which a refund of a tax prohibited by EU law may be made only to the taxpayer who paid the tax and not — where the tax has not been refunded to the person who paid it — to subsequent purchasers of the vehicle in respect of which the tax was paid?

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**Request for a preliminary ruling from the Înalta Curte de Casaţie şi Justiţie (Romania) lodged on 28 July 2022 — Romaqua Group SA v Societatea Naţională a Apelor Minerale and Agenţia Naţională pentru Resurse Minerale**

(Case C-510/22)

(2022/C 424/34)

*Language of the case: Romanian*

**Referring court**

Înalta Curte de Casaţie şi Justiţie