

Parties to the main proceedings

Applicants: Elliniki Ornithologiki Etaireia

Syllogos Diktyo Oikologikon Organoseon Aigaiou

Perivallontikos Syllogos Rethymnou

Politistikos Syllogos Thronos Kleisidiou

KX and Others

Defendants: Ypourgos Esoterikon

Ypourgos Oikonomikon

Ypourgos Anaptyxis kai Ependyseon

Ypourgos Perivallontos kai Energeias

Ypourgos Agrotikis Anaptyxis kai Trofimon

Questions referred

- (1) Must Article 4(1) and (2) of Directive 2009/147/EC, ⁽¹⁾ read in combination with Article 6(2) to (4) of Directive 92/43/EEC, ⁽²⁾ be interpreted as precluding national regulatory provisions, such as those set out [in the grounds for the judgment], which provide that measures for the special protection, conservation and restoration of wild bird species and habitats in special protection areas (SPAs) apply only to the 'classification species', that is to say only to the species of wild birds listed in Annex I to Directive 2009/147/EC and to the regularly occurring migratory birds in each SPA which, combined with the criteria for the classification of SPAs contained in the national legislation, are used as indicators to justify the classification of an area as an SPA?
- (2) Is the answer to the preceding question affected by the fact that the measures referred to above for the special protection, conservation and restoration of wild bird species and habitats in special protection areas (SPAs) are, in essence, basic preventive measures to safeguard SPAs ('precautionary safeguards') that apply horizontally, that is to say, to all SPAs, or by the fact that management plans for each specific SPA setting out the targets and measures needed to achieve or ensure satisfactory conservation of each SPA and the species living within it have not been adopted to date in Greek law?
- (3) Is the answer to the two preceding questions affected by the fact that, based on the obligation to assess the environmental effects of projects and activities in accordance with Directive 2011/92/EU ⁽³⁾ and to carry out an 'appropriate assessment' in accordance with Article 6(2) to (4) of Directive 92/43/EEC, all the species listed in Annex I to Directive 2009/147/EC or the regularly occurring migratory birds in each SPA must be recorded as part of the assessment of the environmental effects of each specific planned public or private project?

⁽¹⁾ Directive 2009/147/EC of the European Parliament and of the Council of 30 November 2009 on the conservation of wild birds (Codified version) (OJ 2010 L 20, p. 7).

⁽²⁾ Council Directive 92/43/EEC of 21 May 1992 on the conservation of natural habitats and of wild fauna and flora (OJ 1992 L 206, p. 7).

⁽³⁾ Directive 2011/92/EU of the European Parliament and of the Council of 13 December 2011 on the assessment of the effects of certain public and private projects on the environment (codification) Text with EEA relevance (OJ 2012 L 26, p. 1).

Request for a preliminary ruling from the Administratīvā apgabaltiesa (Latvia) lodged on 15 February 2023 — Biedrība 'Latvijas Informācijas un komunikācijas tehnoloģijas asociācija' v Valsts ieņēmumu dienests

(Case C-87/23, Latvijas Informācijas un komunikācijas tehnoloģijas asociācija)

(2023/C 173/27)

Language of the case: Latvian

Referring court

Administratīvā apgabaltiesa

Parties to the main proceedings

Applicant: Biedrība 'Latvijas Informācijas un komunikācijas tehnoloģijas asociācija'

Defendant: Valsts ieņēmumu dienests

Questions referred

- (1) Must Article 9(1) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ⁽¹⁾ be interpreted as meaning that a not-for-profit organisation whose activity is aimed at implementing State aid schemes financed by the European Regional Development Fund is to be treated as a taxable person who carries out an economic activity?
- (2) Must Article 28 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax be interpreted as meaning that an association which does not actually supply training services is nevertheless to be equated with a supplier of services where the services were acquired from another economic operator in order to ensure the implementation of a State aid project financed by the European Regional Development Fund?
- (3) Pursuant to Article 73 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, if a supplier of services receives only partial consideration from the recipient of the service for the service supplied (30 %) but the remaining cost of the service is covered by an aid payment from the European Regional Development Fund, is the taxable consideration the total amount received by the supplier of services from both the recipient of the service and a third party in the form of an aid payment?

⁽¹⁾ OJ 2006 L 347, p. 1.

**Request for a preliminary ruling from the Amtsgericht Groß-Gerau (Germany) lodged on
23 February 2023 — PU v SmartSport Reisen GmbH**

(Case C-108/23, SmartSport Reisen)

(2023/C 173/28)

Language of the case: German

Referring court

Amtsgericht Groß-Gerau

Parties to the main proceedings

Applicant: PU

Defendant: SmartSport Reisen GmbH

Question referred

Is Article 18(1) of Regulation (EU) No 1215/2012 of the European Parliament and of the Council of 12 December 2012 on jurisdiction and the recognition and enforcement of judgments in civil and commercial matters ⁽¹⁾ to be interpreted as meaning that, in addition to regulating international jurisdiction, the provision also lays down a rule to be observed by the adjudicating court as to the territorial jurisdiction of the national courts in matters pertaining to travel contracts where both the consumer, as the traveller, and his or her contractual partner, as the tour operator, are domiciled in the same Member State, however the destination is not in that Member State but is located abroad, with the consequence that the consumer can bring contractual claims against the tour operator before the court for his or her place of domicile as a supplement to national rules?

⁽¹⁾ OJ 2012 L 351, p. 1.