

Request for a preliminary ruling from the Bundesfinanzhof (Germany) lodged on 22 February 2023 — A GmbH & Co. KG v Hauptzollamt B

(Case C-104/23, A GmbH & Co. KG)

(2023/C 189/19)

Language of the case: German

Referring court

Bundesfinanzhof

Parties to the main proceedings

Appellant on a point of law: A GmbH & Co. KG

Respondent on a point of law: Hauptzollamt B

Questions referred

1. Does Combined Nomenclature ⁽¹⁾ heading 9406 necessarily require that a prefabricated building completely enclose a space on all sides?
2. If Question 1 is answered in the negative, does Combined Nomenclature heading 9406 require that the prefabricated building be large enough for a person of average height to be able to enter it, and does that require it to have at least one area that such a person can enter in an upright position, or is it sufficient for the person to be able to enter it in a bent-over position?

⁽¹⁾ Annex I to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ 1987 L 256, p. 1), as amended by Commission Implementing Regulation (EU) No 1101/2014 of 16 October 2014 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ 2014 L 312, p. 1).

Appeal brought on 22 February 2023 by Patrick Vanhoudt against the judgment of the General Court (First Chamber) delivered on 14 December 2022 in Case T-490/21, Vanhoudt v EIB

(Case C-106/23 P)

(2023/C 189/20)

Language of the case: French

Parties

Appellant: Patrick Vanhoudt (represented by: L. Levi and A. Champetier, avocates)

Other party to the proceedings: European Investment Bank

Form of order sought

The appellant claims that the Court should:

- set aside the judgment of the General Court of 14 December 2022 in Case T-490/21;
- consequently, grant the appellant the form of order sought at first instance and, accordingly
 - annul the decision of 16 December 2020 to the extent that it dismisses the appellant's application for the position of Head of Office of the EIB Vice-President and the decision to appoint Mr L to the position concerned;
 - annul, where appropriate, the decision of 17 May 2021, communicated to the appellant on 18 May 2021, refusing the appellant's requests for administrative review of 18 December 2020 and 17 March 2021;