

Other parties to the proceedings: European Union Intellectual Property Office, Devin EAD

By order of 27 June 2023, the Court of Justice (Chamber determining whether appeals may proceed) held that the appeal was not allowed to proceed and that Haskovo Chamber of Commerce and Industry should bear its own costs.

Request for a preliminary ruling from the Tribunalul Olt (Romania) lodged on 17 March 2023 — Prysman Cabluri și Sisteme SA v Agenția Națională de Administrare Fiscală — Direcția Generală Regională a Finanțelor Publice Craiova — Direcția Regională Vamală Craiova, Autoritatea Vamală Română, Agenția Națională de Administrare Fiscală — Direcția Generală de Administrare a Marilor Contribuabili

(Case C-168/23, Prysman Cabluri și Sisteme)

(2023/C 278/20)

Language of the case: Romanian

Referring court

Tribunalul Olt

Parties to the main proceedings

Appellant: Prysman Cabluri și Sisteme SA

Respondents: Agenția Națională de Administrare Fiscală — Direcția Generală Regională a Finanțelor Publice Craiova — Direcția Regională Vamală Craiova, Autoritatea Vamală Română, Agenția Națională de Administrare Fiscală — Direcția Generală de Administrare a Marilor Contribuabili

Questions referred

1. When interpreting the [Combined Nomenclature] in Annex I to [Regulation (EEC) No 2658/87] ⁽¹⁾ on the tariff and statistical nomenclature and on the Common Customs Tariff, with reference to the Explanatory Notes to the [Combined Nomenclature of the European Communities], in the version in force since the date of the European Commission communication [on the Explanatory Notes to the Combined Nomenclature of the European Communities (2007/C 296/02)], published in the Official Journal of the European Union on 8 December 2007, may a product consisting of an optical core and optical cladding, covered with a first soft inner acrylate coating and a second coloured hard outer acrylate sheathing, a sheathing system (known as ColorLock), be classified under heading 8544 70 00 of that nomenclature?
2. If the answer to the first question is in the negative, may the national customs authorities, when interpreting the principles of legal certainty and the protection of legitimate expectations, disregard the existence of decisions of the customs authority of that State that have not brought the classification of that product under heading 8544 70 00 into question, and also of BTI decisions (guaranteeing exemption from customs duties and VAT) issued by other customs authorities or by courts of other Member States of the European Union in favour of such a tariff classification, without such conduct infringing the principles of uniform application of tariff classification under Article 28 [TFEU], read in conjunction with the principles of legal certainty and the protection of legitimate expectations recognised by the [Court], relevant to the application of EU law?

3. If the answer to the second question is in the negative, when interpreting Article 114 of Regulation (EU) No 952/2013,⁽²⁾ having regard to the principles of legal certainty and the protection of legitimate expectations, is it possible that a lack of clarity in the Explanatory Notes to the [Combined Nomenclature of the European Communities], in the version in force since the date of the Commission communication on the [Explanatory Notes to the Combined Nomenclature of the [European Communities] (2007/C 296/02) (OJ 2007 C 296, p. 4)], followed by a subsequent clarification which entered into force, imposes an additional tax liability on a taxpayer in a Member State, especially where, over time, decisions have been made by the customs authority of that State that have not brought the classification of that product under heading 8544 70 00 into question, and BTI decisions have also been issued by other customs authorities or by courts of other Member States of the European Union in favour of such a tariff classification?

⁽¹⁾ 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).

⁽²⁾ Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (recast) (OJ 2013 L 269, p. 1).

**Request for a preliminary ruling from the Tribunalul Specializat Mureş (Romania) lodged on
21 March 2023 — UG v SC Raiffeisen Bank SA**

(Case C-176/23, Raiffeisen Bank)

(2023/C 278/21)

Language of the case: Romanian

Referring court

Tribunalul Specializat Mureş

Parties to the main proceedings

Appellant and applicant at first instance: UG

Respondent and defendant at first instance: SC Raiffeisen Bank SA

Questions referred

- (1) When applying the provisions of Article 1(2) of Directive 93/13/EEC,⁽¹⁾ transposed into national law by the provisions of Article 3(2) of Legea nr. 193/2000, republicată, privind clauzele abuzive în contractele încheiate între profesionişti şi consumatori (Law No 193/2000, republished, on unfair terms in contracts concluded between sellers or suppliers and consumers), in the light of, in particular, the twelfth and thirteenth recitals of that directive, but also taking into account the provisions of Articles 80 and 81 of Ordonanţa de urgenţă a Guvernului (OUG) nr. 50/2010 privind contractele de credit pentru consumatori (Government Emergency Order No 50/2010 concerning consumer credit agreements; 'OUG No 50/2010'), must those provisions be interpreted as not precluding national courts from also examining suspicions concerning the unfair nature of contractual terms stipulated in supplementary agreements to credit agreements concluded between sellers or suppliers and consumers before the aforementioned act having the force of law came into effect, that is to say, pursuant to the provisions of Article 95 of OUG No 50/2010, regardless of whether those terms have been expressly accepted by the consumer in the manner provided for by the provisions of Article 40(1) of OUG No 50/2010 or whether they have been considered tacitly accepted by law in the manner provided for by the provisions of Article 40(3) of OUG No 50/2010?