

Request for a preliminary ruling from the Bundesfinanzgericht — Außenstelle Linz (Austria) lodged on 6 November 2014 — Dilly's Wellnesshotel GmbH

(Case C-493/14)

(2015/C 046/26)

Language of the case: German

Referring court

Bundesfinanzgericht — Außenstelle Linz

Parties to the main proceedings

Appellant: Dilly's Wellnesshotel GmbH

Respondent authority: Finanzamt Linz

Questions referred

1. Is EU law infringed if an aid scheme makes use of the special procedure under Regulation (EC) No 800/2008 ('GBER') ⁽¹⁾ in accordance with Article 25 in order to be exempt from the obligation to notify under Article 108(3) TFEU, but does not comply with various obligations of Chapter I of the GBER and, moreover, does not make any reference to the GBER?
2. Is EU law infringed if an aid scheme is based on the special procedure of the GBER which is applicable to environmental aid in accordance with Article 25 but the requirements laid down in Chapter II — namely the promotion of environmental protection measures and energy-saving measures under Article 17(1) GBER — are not satisfied?
3. Does EU law preclude national rules which contain no temporal restriction and also no reference to the period stated in the exemption notice, with the result that the limitation of the energy tax refund to 10 years, required in Article 25(3) GBER, is to be inferred only from the exemption notice?

⁽¹⁾ Commission Regulation (EC) No 800/2008 of 6 August 2008 declaring certain categories of aid compatible with the common market in application of Articles 87 and 88 of the Treaty (General block exemption Regulation), OJ 2008 L 214, p. 3.

Request for a preliminary ruling from the Tribunalul Sibiu (Romania) lodged on 6 November 2014 — The Romanian State v Tamara Văraru and Consiliul Național pentru Combaterea Discriminării

(Case C-496/14)

(2015/C 046/27)

Language of the case: Romanian

Referring court

Tribunalul Sibiu

Parties to the main proceedings

Appellant: The Romanian State, represented by the Administrația Județeană a Finanțelor Publice Sibiu in the name and on behalf of the Ministerul Finanțelor Publice

Respondents: Tamara Văraru and Consiliul Național pentru Combaterea Discriminării