

- (b) whether the legislative or regulatory requirements of the third countries for which the animal testing was undertaken relate to the safety of cosmetic products;
- (c) whether it was reasonably foreseeable, at the time that an ingredient was subjected to animal testing outside the European Union, that any person might seek to place a cosmetic product including that ingredient at some stage on the Community market; and/or
- (d) any other factor, and if so, what factor?

⁽¹⁾ OJ L 342, p. 59

**Request for a preliminary ruling from the Korkein oikeus (Finland) lodged on 30 December 2014 —
Virpi Komu, Hanna Ruotsalainen, Ritva Komu v Pekka Komu, Jelena Komu**

(Case C-605/14)

(2015/C 081/11)

Language of the case: Finnish

Referring court

Korkein oikeus

Parties to the main proceedings

Appellants: Virpi Komu, Hanna Ruotsalainen, Ritva Komu

Respondents: Pekka Komu, Jelena Komu

Question referred

Is Article 22(1) of Council Regulation (EC) No 44/2001 ⁽¹⁾ on jurisdiction and the recognition and enforcement of judgments in civil and commercial matters to be interpreted as meaning that in a case in which some of the co-owners of immovable property apply for the property to be sold for the purpose of the dissolution of the co-ownership relationship and for the trustee to carry out the sale is a question concerning rights *in rem* in immovable property?

⁽¹⁾ OJ 2001 L 12, p. 1.

**Reference for a preliminary ruling from First-tier Tribunal (Tax Chamber) (United Kingdom) made on
29 December 2014 — Bookit, Ltd v Commissioners for Her Majesty's Revenue and Customs**

(Case C-607/14)

(2015/C 081/12)

Language of the case: English

Referring court

First-tier Tribunal (Tax Chamber)

Parties to the main proceedings

Applicants: Bookit, Ltd

Defendants: Commissioners for Her Majesty's Revenue and Customs

Questions referred

1. With regard to the exemption from VAT in Article 135(1)(d) of Council Directive (EC) 2006/112/EC ⁽¹⁾ of 28 November 2006 on the common system of VAT as interpreted by the Court of Justice in Case C-2/95 Sparekassernes Datacenter (SDC) v Skatteministeriet (ECLI:EU:C:1997:278; [1997] ECR I-3017), what are the relevant principles to be applied in determining whether or not a 'debit and credit card handling service' (such as the service that is supplied in this case) has 'the effect of transferring funds and entails changes in the legal and financial situation' within the meaning of paragraph 66 of that judgment.
2. As a matter of principle, what factors distinguish: (a) a service which consists in the provision of financial information without which a payment would not be made but which do not fall within the exemption (such as in C-350/10 Nordea Pankki Suomi (ECLI:EU:C:2011:532; [2011] ECR I-7359), from (b) a data handling service which functionally has the effect of transferring funds and which the Court of Justice has identified as therefore being capable of falling within the exemption (such as in SDC at paragraph 66)?
3. In particular, and in the context of debit and credit card handling services:
 - a. Does the exemption apply to such services which result in a transfer of funds but which do not include the task of making a debit to one account and a corresponding credit to another account?
 - b. Does entitlement to the exemption depend on whether the service provider itself obtains authorisation codes directly from the cardholder's bank, or alternatively obtains those codes via its merchant acquirer bank?

⁽¹⁾ OJ L 347, p. 1.

Appeal brought on 19 January 2015 by the European Commission against the judgment of the General Court (Second Chamber, Extended Composition) delivered on 7 November 2014 in Case T-219/10 Autogrill España v Commission

(Case C-20/15 P)

(2015/C 081/13)

Language of the case: Spanish

Parties

Appellant: European Commission (represented by: R. Lyal, B. Stromsky, C. Urraca Caviedes and P. Němečková, acting as Agents)

Other party to the proceedings: Autogrill España, S.A.

Form of order sought

The Commission claims that the Court should:

- set aside the judgment under appeal;
- refer the case back to the General Court of the European Union; and
- reserve the costs.