

**Request for a preliminary ruling from the Nejvyšší soud České republiky (Czech Republic) lodged on
3 August 2015 — New Wave CZ a.s. v Alltoys spol. s r. o.**

(Case C-427/15)

(2015/C 371/17)

Language of the case: Czech

Referring court

Nejvyšší soud České republiky

Parties to the main proceedings

Applicant: New Wave CZ a.s.

Defendant: Alltoys spol. s r. o.

Question referred

Must Article 8(1) of Directive 2004/48/EC ⁽¹⁾ of the European Parliament and of the Council of 29 April 2004 on the enforcement of intellectual property rights be interpreted as meaning that it is in the context of proceedings concerning an infringement of an intellectual property right if, after the definitive termination of proceedings in which it was declared that an intellectual property right was infringed, the applicant in separate proceedings seeks information on the origin and distribution networks of the goods or services by which that intellectual property right is infringed (for example, for the purpose of being able to quantify the damage precisely and subsequently seek compensation for it)?

⁽¹⁾ OJ 2004 L 157, p. 45.

**Request for a preliminary ruling from the Nejvyšší správní soud (Czech Republic) lodged on
7 August 2015 — Odvolací finanční ředitelství v Pavlína Bašťová**

(Case C-432/15)

(2015/C 371/18)

Language of the case: Czech

Referring court

Nejvyšší správní soud

Parties to the main proceedings

Appellant: Odvolací finanční ředitelství

Other party to the proceedings: Pavlína Bašťová

Questions referred

- 1a. Is the supply of a horse by its owner (who is a taxable person) to the organiser of a race for the purpose of the horse's running in a race a supply of services for consideration within the meaning of Article 2(1)(c) of Directive 2006/112/EC ⁽¹⁾ on the common system of value added tax and thus a transaction subject to VAT?

- 1b. If the answer is in the affirmative, must the prize money obtained in the race (which not every horse taking part in the race obtains, however), or the acquisition of the service consisting in the opportunity for the horse to run in the race which the organiser of the race provides to the owner of the horse, or some other consideration, be regarded as the consideration?
- 1c. If the answer is in the negative, is that circumstance in itself a ground for reducing the deduction of input VAT on the taxable supplies acquired and used for the preparation of the breeder/trainer's own horses for races, or must the running of a horse in a race be regarded as a component of the economic activity of a person who operates in the field of breeding and training his own and other owners' racehorses, and the expense of breeding his own horses and running them in races be included in the overheads associated with that person's economic activity? If the answer to that part question is in the affirmative, must prize money be included in the taxable amount and output VAT accounted for, or is this income which does not affect the taxable amount for VAT at all?
- 2a. If for VAT purposes it is necessary to regard several part services as a single transaction, what are the criteria for determining their mutual relationship, that is, for determining whether they are supplies of equal status with each other or supplies in the relationship of a principal and an ancillary service? Does any hierarchy exist between those criteria as regards their ranking and weight?
- 2b. Must Article 98 of Directive 2006/112/EC on the common system of value added tax in conjunction with Annex III to that directive be interpreted as precluding the classification of a service under the reduced rate if it is composed of two part supplies which must be regarded for VAT purposes as a single supply and those supplies are of equal status with each other, and one of them may not in itself be classified in any of the categories set out in Annex III to Directive 2006/112/EC on the common system of value added tax?
- 2c. If the answer to Question 2b is in the affirmative, does the combination of the part service of the right to use sports facilities and the part service of a trainer of racehorses, in circumstances such as those of the present proceedings, preclude the classification of that service as a whole under the reduced rate of VAT mentioned in point 14 of Annex III to Directive 2006/112/EC on the common system of value added tax?
- 2d. If the application of the reduced rate of tax is not excluded on the basis of the answer to Question 2c, what influence on the classification under the relevant rate of VAT does the fact have that the taxable person provides, in addition to the service of the use of sports facilities and the service of a trainer, also stabling, feeding and other care of a horse? Must all those part supplies be regarded for VAT purposes as a single whole sharing the same tax treatment?

⁽¹⁾ OJ L 347, 11.12.2006, p. 1.

Action brought on 10 September 2015 — European Commission v Federal Republic of Germany

(Case C-481/15)

(2015/C 371/19)

Language of the case: German

Parties

Applicant: European Commission (represented by: W. Mölls and F. Wilman, acting as Agents)

Defendant: Federal Republic of Germany