6. If a company resident in a Member State (parent company) is in fact deemed not to be exempt from tax at source under Directive 2003/49/EC concerning interest received from a company resident in another Member State (subsidiary), and the parent company of the latter Member State is deemed to be a taxable person with limited tax liability on that interest in that Member State, does Article 43 EC, read in conjunction with Article 48 (in the alternative Article 56 EC), viewed separately or as a whole, preclude legislation under which:

   (a) the latter Member State requires the person paying the interest to retain tax at source on the interest and makes that person liable to the authorities for the non-retained tax at source, where there is no such duty to retain tax at source when the interest recipient is resident in the latter Member State?

   (b) a parent company in the latter Member State would not have been required to make advance payments of corporation tax in the first two fiscal years, but would only have begun to pay corporation tax at a much later time than the due date for tax at source?

   The EU Court of Justice is requested to include the answer to question 5 in its answer to question 6.

(1) Council Directive 2003/49/EC of 3 June 2003 on a common system of taxation applicable to interest and royalty payments made between associated companies of different Member States.
OJ 2003 L 157, p. 49

Request for a preliminary ruling from the Landgericht Berlin (Germany) lodged on 5 April 2016 — Romano Pisciotti v Bundesrepublik Deutschland

(Case C-191/16)

(2016/C 270/33)

Language of the case: German

Referring court

Landgericht Berlin

Parties to the main proceedings

Applicant: Romano Pisciotti

Defendant: Bundesrepublik Deutschland

Questions referred

1. (a) Is extradition between a Member State and a third country a matter which, irrespective of the facts of the individual case, never comes within the material scope of the Treaties, with the result that the EU-law prohibition of discrimination under the first paragraph of Article 18 TFEU is not to be taken into account in the application of a (literally interpreted) rule of constitutional law (in this case, the first sentence of Article 16(2) of the German Basic Law (Grundgesetz)), which prohibits extradition only of that Member State's own nationals to third countries?

   (b) If that question is answered in the affirmative: is the first question to be answered differently if the matter of extradition between a Member State and the United States of America is based on the Agreement on extradition between the European Union and the United States of America?

2. In so far as the applicability of the Treaties with regard to extradition between Member States and the United States of America is not excluded from the outset:

   Is the first paragraph of Article 18 TFEU and the case-law of the Court of Justice relating to that provision to be interpreted as meaning that a Member State unjustifiably breaches the prohibition of discrimination under the first paragraph of Article 18 TFEU in the case where, on the basis of a rule of constitutional law (the first sentence of Article 16(2) of the Grundgesetz), it treats, in the matter of requests for extradition received from third countries, its own nationals and nationals of other EU Member States differently inasmuch as it extradites only the latter?

3. Should such cases be found to fall foul of the general prohibition of discrimination laid down in the first paragraph of Article 18 TFEU:

   Is the case-law of the Court of Justice to be interpreted as meaning that, in a case such as the present — in which, for extradition to be authorised by the competent authority, there must mandatorily be a prior judicial review of its legality, the result of which, however, binds the authority only if that extradition is declared to be impermissible — a mere breach of the prohibition of discrimination under the first paragraph of Article 18 TFEU may itself constitute a serious breach, or must the breach be manifest?

4. If a manifest breach is not required:

   Is the case-law of the Court of Justice to be interpreted as meaning that there is *a priori* no sufficiently serious breach in a case such as that in the main proceedings, in which, in the absence of case-law of the Court of Justice with regard to the particular type of factual situation at issue (namely, the objective applicability of the general prohibition of discrimination under the first paragraph of Article 18 TFEU to matters relating to extradition between Member States and the United States of America), the highest national executive authority can, in support of its decision, point to the fact that its decision is in line with previous decisions of national courts in the same matter?

Request for a preliminary ruling from the Tribunale ordinario di Torino (Italy) lodged on 12 May 2016 — VCAST Limited v R.T.I. SpA

(Case C-265/16)

(2016/C 270/34)

Language of the case: Italian

Referring court

Tribunale ordinario di Torino

Parties to the main proceedings

Applicant: VCAST Limited

Defendant: R.T.I. SpA

Questions referred

1. Are national rules prohibiting a commercial undertaking from providing private individuals with so-called *cloud computing* services for the remote video recording of private copies of works protected by copyright, by means of that commercial undertaking's active involvement in the recording, without the rightholder's consent, compatible with EU law, in particular with Article 5(2)(b) of Directive 2001/29/EC of the European Parliament and of the Council of 22 May 2001 on the harmonisation of certain aspects of copyright and related rights in the information society, ([1]) (as well as Directive 2000/31/EC of the European Parliament and of the Council of 8 June 2000 on certain legal aspects of information society services, in particular electronic commerce, in the Internal Market ([2]) and the founding Treaty)?