

## V

(Announcements)

## COURT PROCEEDINGS

## COURT OF JUSTICE

**Request for a preliminary ruling from the Nejvyšší soud České republiky (Czech Republic) lodged on  
16 September 2016 — Criminal proceedings against Juraj Sokáč**

(Case C-497/16)

(2017/C 022/02)

*Language of the case: Czech*

**Referring court**

Nejvyšší soud České republiky

**Party to the main proceedings**

Juraj Sokáč

**Question referred**

Can medicinal products as defined in Directive 2001/83/EC<sup>(1)</sup> of the European Parliament and of the Council, which contain 'scheduled substances' as laid down by Regulation (EU) No 273/2004<sup>(2)</sup> of the European Parliament and of the Council, be regarded as excluded, on the basis of Article 2(a) of that regulation, from the scope of the Regulation in accordance with the judgment of the Court of Justice of the European Union in Joined Cases C-627/13 and C-2/14, even after amendment of that provision by Regulation No 1258/2013<sup>(3)</sup> and in view of the fact that Article 2(a) of Regulation No 111/2005<sup>(4)</sup> as amended by Regulation No 1259/2013<sup>(5)</sup> brings medicinal products containing ephedrine and pseudoephedrine within the system laid down by Regulation No 111/2005?

<sup>(1)</sup> OJ 2001 L 311, p. 67.

<sup>(2)</sup> OJ 2004 L 47, p. 1.

<sup>(3)</sup> OJ 2013 L 330, p. 21.

<sup>(4)</sup> OJ 2005 L 22, p. 1.

<sup>(5)</sup> OJ 2013 L 330, p. 30.

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**Request for a preliminary ruling from the Naczelny Sąd Administracyjny (Poland) lodged on  
16 September 2016 — AZ v Minister Finansów**

(Case C-499/16)

(2017/C 022/03)

*Language of the case: Polish*

**Referring court**

Naczelny Sąd Administracyjny

**Parties to the main proceedings**

AZ, Minister Finansów

**Question referred**

Does the fact of making the rate of taxation for pastry goods and cakes depend solely on the criterion of the 'use-by date' and the 'best-before date', as in the case of those goods in Article 41(2) of the Ustawa o podatku od towarów i usług (Law on tax on goods and services) of 11 March [2004] (*Dziennik Ustaw* of 2011, No 177, item 1054, as amended), in conjunction with Heading 32 of Annex 3 to that law, infringe the principle of VAT neutrality and the prohibition of unequal treatment of goods within the meaning of Article 98(1) and (2) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax? <sup>(1)</sup>

<sup>(1)</sup> OJ 2006 L 347, p. 1.

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**Request for a preliminary ruling from the Naczelny Sąd Administracyjny (Poland) lodged on 16 September 2016 — Caterpillar Financial Services Poland sp. z o.o. v Dyrektor Izby Skarbowej w Warszawie**

**(Case C-500/16)**

(2017/C 022/04)

*Language of the case: Polish*

**Referring court**

Naczelny Sąd Administracyjny

**Parties to the main proceedings**

Caterpillar Financial Services Poland sp. z o.o., Dyrektor Izby Skarbowej w Warszawie

**Question referred**

Having regard to the interpretation of the Court of Justice in its judgment of 17 January 2013 in Case C-224/11, *BGŻ Leasing sp. z o.o. v Dyrektor Izby Skarbowej w Warszawie*, do the principles of effectiveness, sincere cooperation and equivalence expressed in Article 4(3) of the Treaty on European Union, or any other principle laid down in EU law, preclude, in the field of value added tax, national legislation or a national practice which precludes the refund of overpayment resulting from the collection of VAT contrary to EU law where, as a result of the action of the national authorities, an individual was unable to exercise his or her rights until after the limitation period for the tax liability had expired?

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**Appeal brought on 26 September 2016 by Francisco Javier Rosa Rodríguez against the order of the General Court (Fifth Chamber) made on 20 July 2016 in Case T-358/16 Rosa Rodríguez v Consejería de Educación de la Junta de Andalucía**

**(Case C-509/16 P)**

(2017/C 022/05)

*Language of the case: Spanish*

**Parties**

*Appellant:* Francisco Javier Rosa Rodríguez (represented by: J. Velasco Velasco, abogado)