

9. (1) For the purposes of Article 25(6) of the Directive, does Decision (EU) 2016/1250 ⁽⁴⁾ ('the Privacy Shield Decision') constitute a finding of general application binding on data protection authorities and the courts of the member states to the effect that the US ensures an adequate level of protection within the meaning of Article 25(2) of the Directive by reason of its domestic law or of the international commitments it has entered into?
- (2) If it does not, what relevance, if any, does the Privacy Shield Decision have in the assessment conducted into the adequacy of the safeguards provided to data transferred to the United States which is transferred pursuant to the SCC Decision?
10. Given the findings of the High Court in relation to US law, does the provision of the Privacy Shield ombudsperson under Annex A to Annex III of the Privacy Shield Decision when taken in conjunction with the existing regime in the United States ensure that the US provides a remedy to data subjects whose personal data is transferred to the US under the SCC Decision that is compatible with Article 47 of the Charter?
11. Does the SCC Decision violate Articles 7, 8 and/or 47 of the Charter?

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- ⁽¹⁾ Commission Decision of 5 February 2010 on standard contractual clauses for the transfer of personal data to processors established in third countries under Directive 95/46/EC of the European Parliament and of the Council (OJ 2010, L 39, p. 5).
- ⁽²⁾ Commission Implementing Decision (EU) 2016/2297 of 16 December 2016 amending Decisions 2001/497/EC and 2010/87/EU on standard contractual clauses for the transfer of personal data to third countries and to processors established in such countries, under Directive 95/46/EC of the European Parliament and of the Council (OJ 2016, L 344, p. 100).
- ⁽³⁾ Directive 95/46/EC of the European Parliament and of the Council of 24 October 1995 on the protection of individuals with regard to the processing of personal data and on the free movement of such data (OJ 1995, L 281, p. 31).
- ⁽⁴⁾ Commission Implementing Decision (EU) 2016/1250 of 12 July 2016 pursuant to Directive 95/46/EC of the European Parliament and of the Council on the adequacy of the protection provided by the EU-U.S. Privacy Shield (OJ 2016, L 207, p. 1).

**Reference for a preliminary ruling from the Court of Appeal (England & Wales) (Civil Division)
(United Kingdom) made on 14 May 2018 — Commissioners for Her Majesty's Revenue and Customs
v The Chancellor, Masters and Scholars of the University of Cambridge**

(Case C-316/18)

(2018/C 249/22)

Language of the case: English

Referring court

Court of Appeal (England & Wales) (Civil Division)

Parties to the main proceedings

Applicants: Commissioners for Her Majesty's Revenue and Customs

Defendants: The Chancellor, Masters and Scholars of the University of Cambridge

Questions referred

1. Is any distinction to be made between exempt and non-taxable transactions for the purpose of deciding whether VAT incurred for the purposes of such transactions is deductible?

2. Where management fees are incurred only in relation to a non-taxable investment activity, is it nonetheless possible to make the necessary link between those costs and the economic activities which are subsidised with the investment income which is produced as a result of the investments, so as to permit VAT deduction by reference to the nature and extent of downstream economic activity which carries an entitlement to deduct VAT? To what extent is it relevant to consider the purpose to which the income generated will be put?
3. Is any distinction to be drawn between VAT that is incurred for the purposes of providing capitalisation for a business and VAT that produces its own income stream, distinct from any income stream derived from downstream economic activity?

**Reference for a preliminary ruling from the Court of Appeal (Ireland) made on 17 May 2018 —
Hampshire County Council v C.E., N.E.**

(Case C-325/18)

(2018/C 249/23)

Language of the case: English

Referring court

Court of Appeal

Parties to the main proceedings

Applicant: Hampshire County Council

Defendants: C.E., N.E.

Questions referred

1. Where it is alleged that children have been wrongfully taken from the country of their habitual residence by their parents and/or other family members in breach of a court order obtained by a public authority of that State, may that public authority apply to have any court order directing the return of the children to that jurisdiction enforced in the courts of another Member State pursuant to the provisions of Chapter III Council of Regulation (EC) No. 2201/2003 ⁽¹⁾ or would this amount to a wrongful circumvention of Article 11 of that Regulation and the 1980 Hague Convention or otherwise amount to an abuse of rights or law on the part of the authority concerned?
2. In a case concerning the enforcement provisions of Council Regulation (EC) 2201/2003 is there a jurisdiction to extend time for the purposes of Article 33(5) where the delays are essentially de minimis and an extension of time would otherwise have been granted by reference to national procedural law?
3. Without prejudice to question (2) where a foreign public authority removes the children, the subject matter of the dispute, from the jurisdiction of a Member State pursuant to an enforcement order made ex parte in accordance with Art. 31 of Council Regulation (EC) 2201/2003 but before the service of such order on the parents thereby depriving them of their rights to apply for a stay of such an order pending an appeal, does such conduct compromise the essence of 'parents' entitlement under Article 6 ECHR or Article 47 of the Charter such that an extension of time (for the purposes of Article 33(5) of that Regulation) should otherwise be granted?

⁽¹⁾ Council Regulation (EC) No 2201/2003 of 27 November 2003 concerning jurisdiction and the recognition and enforcement of judgments in matrimonial matters and the matters of parental responsibility, repealing Regulation (EC) No 1347/2000 (OJ 2003, L 338, p. 1).
