

Request for a preliminary ruling from the Tribunal do Trabalho de Leiria (Portugal) lodged on 24 June 2013 — Modelo Continente Hipermercados SA v Autoridade para as Condições do Trabalho — Centro Local do Lis (ACT)

(Case C-343/13)

(2013/C 260/45)

Language of the case: Portuguese

Referring court

Tribunal do Trabalho de Leiria

Parties to the main proceedings

Applicant: Modelo Continente Hipermercados SA

Defendant: Autoridade para as Condições do Trabalho — Centro Local do Lis (ACT)

Questions referred

1. In the light of Community law and, in particular, Directive 2011/35/EU ⁽¹⁾ and Article 19 thereof, does the merger of companies entail a system of transfer of liability for administrative offences to the acquiring company for acts committed by the company being acquired before registration of the merger?
2. Can a penalty for administrative offences be considered a debt owed to third parties (in the present case the State, for infringement of rules concerning administrative offences) for the purposes of the application of the Directive, with the consequence that the corresponding debt (fine) for an administrative offence, in respect of which the State is the creditor, is transferred to the acquiring company?
3. Does an interpretation of Article 112 of the Commercial Companies Code according to which it does not imply termination of proceedings for an administrative offence committed before the merger, or of the corresponding fine to be imposed, conflict with the abovementioned Community Directive, which sets out the consequences of a company merger, thereby constituting a broad interpretation of the provision contrary to the principles of Community law and, in particular, Article 19 of the Directive?
4. Does that interpretation constitute a breach of the principle that there can be no administrative offence without strict (mitigated) liability or liability for fault on the part of the acquiring entity?

⁽¹⁾ Directive 2011/35/EU of the European Parliament and of the Council of 5 April 2011 concerning mergers of public limited liability companies (OJ L 110, 29.4.2011, p. 1)

Request for a preliminary ruling from the Commissione tributaria provinciale di Roma (Italia) lodged on 24 June 2013 — Cristiano Blanco v Agenzia delle Entrate

(Case C-344/13)

(2013/C 260/46)

Language of the case: Italian

Referring court

Commissione tributaria provinciale di Roma

Parties to the main proceedings

Applicant: Cristiano Blanco

Defendant: Agenzia delle Entrate — Direzione Provinciale I di Roma — Ufficio Controlli

Question referred

Is it incompatible with Article 49 of the EC Treaty for persons resident in Italy to be required to declare for tax purposes, and be liable for tax on, winnings obtained from casinos in Member States of the European Union, as provided for by Article 67(1)(d) of Presidential Decree No 917 of 22.12.1986 (‘the TUIR’), or must this be regarded as justified on grounds of public policy, public security or public health, pursuant to Article 46 of the EC Treaty?

Reference for a preliminary ruling from Supreme Court (Ireland) made on 24 June 2013 — Karen Millen Fashions Ltd v Dunnes Stores, Dunnes Stores (Limerick) Ltd

(Case C-345/13)

(2013/C 260/47)

Language of the case: English

Referring court

Supreme Court

Parties to the main proceedings

Applicant: Karen Millen Fashions Ltd

Defendant: Dunnes Stores, Dunnes Stores (Limerick) Ltd

Questions referred

1. In consideration of the individual character of a design which is claimed to be entitled to be protected as an unregistered Community design for the purposes of Council Regulation (EC) No 6/2002 of 12th December, 2001 on Community designs ⁽¹⁾, is the overall impression it