

Reference for a preliminary ruling from High Court of Justice Queen's Bench Division (Administrative Court) (United Kingdom) made on 13 November 2015 — The Gibraltar Betting and Gaming Association Limited v Commissioners for Her Majesty's Revenue and Customs, Her Majesty's Treasury

(Case C-591/15)

(2016/C 027/22)

Language of the case: English

Referring court

High Court of Justice Queen's Bench Division (Administrative Court)

Parties to the main proceedings

Applicant: The Gibraltar Betting and Gaming Association Limited

Defendant: Commissioners for Her Majesty's Revenue and Customs, Her Majesty's Treasury

Questions referred

1. For the purposes of Article 56 TFEU and in the light of the constitutional relationship between Gibraltar and the United Kingdom:
 - 1.1. Are Gibraltar and the UK to be treated as if they were part of a single Member State for the purposes of EU law and so that Article 56 TFEU does not apply, save to the extent that it can apply to an internal measure? Alternatively,
 - 1.2. Having regard to Article 355(3) TFEU, does Gibraltar have the constitutional status of a separate territory to the UK within the EU such that the provision of services between Gibraltar and the UK is to be treated as intra-EU trade for the purposes of Article 56 TFEU? Alternatively,
 - 1.3. Is Gibraltar to be treated as a third country or territory with the effect that EU law is only engaged in respect of trade between the two in circumstances where EU law has effect between a Member State and a non-Member State? Alternatively,
 - 1.4. Is the constitutional relationship between Gibraltar and the UK to be treated in some other way for the purposes of Article 56 TFEU?
2. Do national measures of taxation that have features such as those found in the New Tax Regime constitute a restriction on the right to the free movement of services for the purposes of Article 56 TFEU?
3. If so, are the aims, which the referring Court has found domestic measures (such as the New Tax Regime) to pursue, legitimate aims, which are capable of justifying the restriction on the right to free movement of services under Article 56 TFEU?

Reference for a preliminary ruling from Court of Appeal (England & Wales) (Civil Division) (United Kingdom) made on 13 November 2015 — Commissioners for Her Majesty's Revenue and Customs v British Film Institute

(Case C-592/15)

(2016/C 027/23)

Language of the case: English

Referring court

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