

3) an obligation to be bound by the legal opinion of the highest instances,

whereby this binding effect is generally ordered by statute, i.e. in particular also for those situations in which it is not guaranteed *ex lege* that the higher courts, in proceedings meeting in every respect the requirements of Article 6(1) of the European Convention for the Protection of Human Rights and Fundamental Freedoms and Article 47 of the Charter of Fundamental Rights of the European Union (but rather characterised in particular by

1) the prohibition on making new claims and defences or presenting new facts and evidence (*Neuerungsverbot*),

2) the binding nature of the facts of the case found by the lower court,

3) reference to the relevant factual and legal situation existing at the time of the lower court's decision, and

4) the scope of the power to rule being limited simply to fundamental legal questions (Supreme Administrative Court), on the one hand, and violations of the sphere of fundamental rights (Constitutional Court) on the other),

have conducted both an autonomous assessment of consistency and proportionality and an assessment based on the current factual situation

— compatible with the freedom of establishment guaranteed in Article 49 TFEU and the freedom of services guaranteed in Article 56 TFEU?

**Request for a preliminary ruling from the Tribunal Administrativo e Fiscal de Coimbra (Portugal)
lodged on 16 November 2017 — Luís Manuel dos Santos v Fazenda Pública**

(Case C-640/17)

(2018/C 042/08)

Language of the case: Portuguese

Referring court

Tribunal Administrativo e Fiscal de Coimbra

Parties to the main proceedings

Applicant: Luís Manuel dos Santos

Defendant: Fazenda Pública

Question referred

Does the principle of free movement of goods between Member States, set out in Article 110 of the Treaty on the Functioning of the European Union (TFEU), preclude a rule of national law [Article 2(1)(b) of the CIUC ⁽¹⁾], interpreted as meaning that annual road tax should not take into account the date of first registration when it was allocated in another Member State and should only be based on the date of registration in Portugal, if that interpretation results in higher taxation of vehicles imported from another Member State?

⁽¹⁾ Código do Imposto Único de Circulação (Annual Road Tax Code)

Reference for a preliminary ruling from the High Court (Ireland) made on 27 November 2017 — M. A., S.A., A.Z. v The International Protection Appeals Tribunal, The Minister for Justice and Equality, Attorney General, Ireland

(Case C-661/17)

(2018/C 042/09)

Language of the case: English

Referring court

High Court (Ireland)