

Questions referred

Must Article 4(1) of Council Directive 2011/64/EU⁽¹⁾ of 21 June 2011 on the structure and rates of excise duty applied to manufactured tobacco (codification) be interpreted as meaning that the term ‘cigars or cigarillos’ covers (or does not cover) cases where part of the wrapper of natural or reconstituted tobacco is additionally covered by another outer (paper) layer, as in the case at issue? Is it relevant to the answer to that question that the use of paper as an additional layer in the outer wrapper of the tobacco product (where the filter is) means that it is visually similar to a cigarette?

⁽¹⁾ OJ 2011 L 176, p. 24.

Request for a preliminary ruling from the Augstākā tiesa (Latvia) lodged on 15 November 2017 — SIA ‘KPMG Baltics’, likvidējamās AS ‘Latvijas Krājbanka’ administratore v kip

(Case C-639/17)

(2018/C 052/23)

Language of the case: Latvian

Referring court

Augstākā tiesa

Parties to the main proceedings

Appellant: SIA ‘KPMG Baltics’, likvidējamās AS ‘Latvijas Krājbanka’ administratore

Other party to the appeal in cassation: SIA ‘Ķipars AI’

Questions referred

- (1) Does the term ‘transfer order’, for the purposes of Directive 98/26/EC⁽¹⁾ of the European Parliament and of the Council of 19 May 1998 on settlement finality in payment and securities settlement systems, as amended by Directive 2009/44/EC,⁽²⁾ include a payment order given by a depositor to a credit institution for the transfer of funds to another credit institution?
- (2) If the answer to the first question referred is in the affirmative, must Article 3(1) of Directive 98/26/EC of the European Parliament and of the Council of 19 May 1998 on settlement finality in payment and securities settlement systems, as amended by Directive 2009/44/EC, which provides that ‘transfer orders and netting shall be legally enforceable and binding on third parties even in the event of insolvency proceedings against a participant, provided that transfer orders were entered into the system before the moment of opening of such insolvency proceedings as defined in Article 6(1). This shall apply even in the event of insolvency proceedings against a participant (in the system concerned or in an interoperable system) or against the system operator of an interoperable system which is not a participant’, be interpreted as meaning that an order such as that in the present case could be regarded as ‘entered into the system’ and had to be executed?

⁽¹⁾ OJ 1998, L 166, p. 45.

⁽²⁾ OJ 2009, L 146, p. 37.

Request for a preliminary ruling from the Supremo Tribunal Administrativo (Portugal) lodged on 17 November 2017 — GE Power Controls Portugal — Unipessoal Lda v Fazenda Pública

(Case C-643/17)

(2018/C 052/24)

Language of the case: Portuguese

Referring court

Supremo Tribunal Administrativo