

Form of order sought

The appellant claims that the Court should:

- 1) Set aside paragraph 2 of the Decision dismissing the action as to the remainder;
- 2) Remit the case to the General Court for further consideration with direction as to the applicable law;
- 3) Order the Respondent to pay the costs both of the proceedings before the General Court and those before the Court of Justice.

Pleas in law and main arguments

The Appellant relies on a single plea in law, namely infringement of Article 8(1)(b) CTMR ⁽¹⁾. In summary, it contends that the General Court erred by purporting to limit the conditions in which a likelihood of confusion may arise between a 'family' of trade marks and a later trade mark. Alternatively the Appellant contends that the General Court failed to carry out a global assessment of the likelihood of confusion taking into account all relevant factors.

⁽¹⁾ Council Regulation (EC) No 207/2009 of 26 February 2009 on the Community trade mark, OJ L 78, p. 1

Request for a preliminary ruling from the Tribunal Económico Administrativo Central de Madrid (Spain) lodged on 5 June 2014 — Banco de Santander, S.A.

(Case C-274/14)

(2014/C 303/19)

Language of the case: Spanish

Referring court

Tribunal Económico Administrativo Central de Madrid

Parties to the main proceedings

Applicant: Banco de Santander, S.A.

Questions referred

- 1) Must Article 1(2) of the European Commission Decision ⁽¹⁾ of 28 October 2009 on the tax amortisation of financial goodwill for foreign shareholding acquisitions C 45/07 be interpreted to the effect that the legitimate expectations recognised in that paragraph and in the terms in which they are confined therein to deduction of the tax amortisation of financial goodwill under Article 12.5 TRLIS are to be considered applicable in relation to indirect foreign shareholding acquisitions made through the direct acquisition of a non-resident holding company?

- 2) If the answer to the first question is affirmative, is Decision C(2013) 4399 final of 17 July 2013 in State aid proceedings No SA. 35550 (2013/C) (ex 13/NN, ex 12/CP) — Tax amortisation of financial goodwill for foreign shareholding acquisitions, which decides to initiate the procedure provided for under Article 108(2) TFEU for infringement of Article 108 TFEU and of Council Regulation (EC) No 659/1999 ⁽²⁾ of 22 March 1999 laying down detailed rules for the application of Article 93 of the EC Treaty (now Article 108 TFEU), invalid?

⁽¹⁾ OJ 2011 L 7, p. 48.

⁽²⁾ OJ 1999 L 83, p. 1.

Request for a preliminary ruling from the Naczelny Sąd Administracyjny (Poland) lodged on 5 June 2014 — Gmina Wrocław v Minister Finansów

(Case C-276/14)

(2014/C 303/20)

Language of the case: Polish

Referring court

Naczelny Sąd Administracyjny

Parties to the main proceedings

Appellant: Gmina Wrocław

Respondent: Minister Finansów

Question referred

In the light of Article 4(2), in conjunction with Article 5(3), of the Treaty on European Union, may an organisational entity of a municipality (a local government body in Poland) be regarded as a taxable person for purposes of VAT when it engages in activities other than as a public authority within the meaning of Article 13 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, ⁽¹⁾ notwithstanding the fact that it does not satisfy the criterion of autonomy (independence) set out in Article 9(1) of that directive?

⁽¹⁾ OJ 2006 L 347, p. 1.

Request for a preliminary ruling from the Naczelny Sąd Administracyjny (Poland) lodged on 5 June 2014 — PPUH Stehcemp Sp. j. Florian Stefanek, Janina Stefanek, Jarosław Stefanek v Dyrektor Izby Skarbowej w Łodzi

(Case C-277/14)

(2014/C 303/21)

Language of the case: Polish

Referring court

Naczelny Sąd Administracyjny

Parties to the main proceedings

Applicant: PPUH Stehcemp Sp. j. Florian Stefanek, Janina Stefanek, Jarosław Stefanek

Defendant: Dyrektor Izby Skarbowej w Łodzi