

Request for a preliminary ruling from the Administrativen sad Sofia-grad (Bulgaria) lodged on 12 July 2018 — GVC Services (Bulgaria) EOOD v Direktor na Direktsia ‘Obzhalvane i danachno-osiguritelna praktika’ Sofia

(Case C-458/18)

(2018/C 341/09)

Language of the case: Bulgarian

Referring court

Administrativen sad Sofia-grad

Parties to the main proceedings

Applicant: GVC Services (Bulgaria) EOOD

Defendant: Direktor na Direktsia ‘Obzhalvane i danachno-osiguritelna praktika’ Sofia

Questions referred

1. Should Article 2(a)(i) of, in conjunction with Annex I, Part A(ab), to, Directive 2011/96/EU ⁽¹⁾ be interpreted as meaning that the expression ‘companies incorporated under the law of the United Kingdom’ also covers companies incorporated in Gibraltar?
2. Should Article 2(a)(iii) of, in conjunction with Annex I, Part B, to, Directive 2011/96/EU be interpreted as meaning that the expression ‘corporation tax in the United Kingdom’ also covers the corporation tax that has to be paid in Gibraltar?

⁽¹⁾ Council Directive 2011/96/EU of 30 November 2011 on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States (OJ 2011 L 345, p. 8).

Appeal brought on 13 July 2018 by Changmao Biochemical Engineering Co. Ltd against the judgment of the General Court (Eighth Chamber, Extended Composition) delivered on 3 May 2018 in Case T-431/12: Distillerie Bonollo and Others v Council of the European Union

(Case C-461/18 P)

(2018/C 341/10)

Language of the case: English

Parties

Appellant: Changmao Biochemical Engineering Co. Ltd (represented by: K. Adamantopoulos, P. Billiet, lawyers)

Other parties to the proceedings: Distillerie Bonollo SpA, Industria Chimica Valenzana (ICV) SpA, Distillerie Mazzari SpA, Caviro Distillerie Srl, Comercial Química Sarasa, SL, Council of the European Union, European Commission

Form of order sought

The appellant claims that the Court should:

- set aside the judgment of the General Court of the European Union of 3 May 2018 in Case T-431/12 in its entirety; and
- order the applicant before the General Court to pay the appellant’s costs of this appeal as well as those of the proceedings before the General Court in Case T-431/12.