



Request for a preliminary ruling from the Administratīvā rajona tiesa (Latvia) lodged on 15 May 2024 – SIA EUROPARK LATVIA, SKIDATA GmbH v Valsts ieņēmumu dienests

(Case C-353/24, EUROPARK LATVIA and SKIDATA)

(C/2024/4450)

Language of the case: Latvian

Referring court

Administratīvā rajona tiesa

Parties to the main proceedings

Applicants: SIA EUROPARK LATVIA, SKIDATA GmbH

Defendant: Valsts ieņēmumu dienests

Intervenors: SIA 19 points, SIA Ernst & Young Baltic

Questions referred

- (1) Must Article 1(11) of Directive 98/34/EC of the European Parliament and of the Council of 22 June 1998 laying down a procedure for the provision of information in the field of technical standards and regulations be interpreted as meaning that a rule of law requiring a maintenance service provider to supply the source code for a registered software package to a conformity assessment body may be included within the concept of 'technical regulations', the drafts of which must be notified to the Commission in accordance with Article 8(1) of the aforementioned directive? (1)
- (2) Must Article 34 of the Treaty on the Functioning of the European Union be interpreted as meaning that the requirement to supply the source code for a registered software package to a conformity assessment body may be regarded as a measure having an effect equivalent to a quantitative restriction on imports?
- (3) If the foregoing question is answered in the affirmative, may that measure be regarded as a proportionate means of ensuring the effectiveness of fiscal supervision?

(1) OJ 1998 L 204, p 37.