

Request for a preliminary ruling from the Finanzgericht Düsseldorf (Germany) lodged on 12 December 2013 — Verder LabTec GmbH & Co. KG v Finanzamt Hilden

(Case C-657/13)

(2014/C 71/13)

Language of the case: German

Referring court

Finanzgericht Düsseldorf

Parties to the main proceedings

Applicant: Verder LabTec GmbH & Co. KG

Defendant: Finanzamt Hilden

Question referred

Is it consistent with the freedom of establishment under Article 49 of the Treaty on the Functioning of the European Union if, upon the transfer of an asset from a domestic to a foreign permanent establishment of the same undertaking, a national rule stipulates that there is a withdrawal for non-business purposes, with the result that the disclosure of hidden reserves leads to a profit upon the withdrawal, and another national rule provides the possibility of distributing that profit equally over five or ten financial years?

Reference for a preliminary ruling from First-tier Tribunal (Tax Chamber) (United Kingdom) made on 13 December 2013 — C & J Clark International Ltd v The Commissioners for Her Majesty's Revenue & Customs

(Case C-659/13)

(2014/C 71/14)

Language of the case: English

Referring court

First-tier Tribunal (Tax Chamber)

Parties to the main proceedings

Applicant: C & J Clark International Ltd

Defendant: The Commissioners for Her Majesty's Revenue & Customs

Questions referred

1. Is Council Regulation (EC) No 1472/2006 ⁽¹⁾ invalid in so far as it violates Articles 2(7)(b) and 9(5) of the basic anti-dumping Regulation [Council Regulation (EC) No 384/96 ⁽²⁾] given that the Commission did not examine the market economy treatment and individual treatment claims submitted by exporting producers in China and Vietnam that were not sampled in accordance with Article 17 of the basic anti-dumping Regulation?
2. Is Council Regulation (EC) No 1472/2006 invalid in so far as it violates Article 2(7)(c) of the basic anti-dumping Regulation [Council Regulation (EC) No 384/96] given that the Commission did not make a determination within three months of the initiation of the investigation of the market economy treatment claims submitted by exporting producers in China and Vietnam that were not sampled pursuant to Article 17 of the basic antidumping Regulation?
3. Is Council Regulation (EC) No 1472/2006 invalid in so far as it violates Article 2(7)(c) of the basic anti-dumping Regulation [Council Regulation (EC) No 384/96] given that the Commission did not make a determination within three months of the initiation of the investigation of the market economy treatment claims submitted by exporting producers in China and Vietnam that were sampled pursuant to Article 17 of the basic anti-dumping Regulation?
4. Is Council Regulation (EC) No 1472/2006 invalid in so far as it violates Articles 3, 4(1), 5(4), and 17 of the basic anti-dumping Regulation [Council Regulation (EC) No 384/96] given that insufficient Community industry producers cooperated so as to allow the Commission to make a valid injury assessment and, as a result, a valid. Causation assessment?
5. Is Council Regulation (EC) No 1472/2006 invalid in so far as it violates Article 3(2) of the basic anti-dumping Regulation [Council Regulation (EC) No 384/96] and Article 253 of the EC treaty given that evidence in the investigation file showed that the Community industry injury was assessed using materially flawed data, and given that the Regulation does not provide any explanation why this evidence was ignored?
6. Is Council Regulation (EC) No 1472/2006 invalid in so far as it violates Article 3(7) of the basic anti-dumping Regulation [Council Regulation (EC) No 384/96] given that the effects of other factors known to be causing injury were not properly separated and distinguished from the effects of the allegedly dumped imports?