Judgment of the Court (First Chamber) of 22 October 2015 (request for a preliminary ruling from the Bundespatentgericht — Germany) — BGW Beratungs-Gesellschaft Wirtschaft mbH, formerly BGW Marketing- & Management-Service GmbH v Bodo Scholz

(Case C-20/14)
$$(^1)$$

(Reference for a preliminary ruling — Trade marks — Directive 2008/95/EC — Further grounds for refusal or invalidity — Word mark — Same letter sequence as an earlier trade mark — Addition of a descriptive word combination — Existence of a likelihood of confusion)

(2015/C 414/03)

Language of the case: German

Referring court

Bundespatentgericht

Parties to the main proceedings

Applicant: BGW Beratungs-Gesellschaft Wirtschaft mbH, formerly BGW Marketing- & Management-Service GmbH

Defendant: Bodo Scholz

Operative part of the judgment

Article 4(1)(b) of Directive 2008/95/EC of the European Parliament and of the Council of 22 October 2008 to approximate the laws of the Member States relating to trade marks must be interpreted as meaning that, in the case of identical or similar goods and services, there may be a likelihood of confusion on the part of the relevant public between an earlier mark consisting of a letter sequence, which is distinctive and is the dominant element in that mark of average distinctiveness, and a later mark which reproduces that letter sequence and to which is added a descriptive combination of words, the initial letters of which correspond to the letters of that sequence, with the result that that sequence is perceived by that public as the acronym of that combination of words.

(1) OJ C 129, 28.4.2014.

Judgment of the Court (Fifth Chamber) of 22 October 2015 (request for a preliminary ruling from the Lietuvos vyriausiasis administracinis teismas — Lithuania) — 'Sveda' UAB v Valstybinė mokesčių inspekcija prie Lietuvos Respublikos finansų ministerijos

(Reference for a preliminary ruling — VAT — Directive 2006/112/EC — Article 168 — Right of deduction — Deduction of input VAT on the acquisition or production of capital goods — Recreational path directly intended for use by the public free of charge — Use of the recreational path as a means of carrying out taxed transactions)

(2015/C 414/04)

Language of the case: Lithuanian

Referring court

Parties to the main proceedings

Applicant: 'Sveda' UAB

Defendant: Valstybinė mokesčių inspekcija prie Lietuvos Respublikos finansų ministerijos

Third party: Klaipėdos apskrities valstybinė mokesčių inspekcija

Operative part of the judgment

Article 168 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as granting, in circumstances such as those in the main proceedings, a taxable person the right to deduct the input value added tax paid for the acquisition or production of capital goods, for the purposes of a planned economic activity related to rural and recreational tourism, which are (i) directly intended for use by the public free of charge, and may (ii) enable taxed transactions to be carried out, provided that a direct and immediate link is established between the expenses associated with the input transactions and an output transaction or transactions giving rise to the right to deduct or with the taxable person's economic activity as a whole, which is a matter for the referring court to determine on the basis of objective evidence.

(1) OJ C 175, 10.6.2014.

Judgment of the Court (Second Chamber) of 22 October 2015 (request for a preliminary ruling from the Varhoven administrativen sad — Bulgaria) — 'EasyPay' AD, 'Finance Engineering' AD v Ministerski savet na Republika Bulgaria, Natsionalen osiguritelen institut

(Case C-185/14) (1)

(Reference for a preliminary ruling — Money order service — Directive 97/67/EC — Scope — National legislation granting an exclusive right to provide a money order service — State aid — Economic activity — Services of general economic interest)

(2015/C 414/05)

Language of the case: Bulgarian

Referring court

Varhoven administrativen sad

Parties to the main proceedings

Applicants: 'EasyPay' AD, 'Finance Engineering' AD

Defendants: Ministerski savet na Republika Bulgaria, Natsionalen osiguritelen institut

Operative part of the judgment

1. Directive 97/67/EC of the European Parliament and of the Council of 15 December 1997 on common rules for the development of the internal market of Community postal services and the improvement of quality of service, as amended by Directive 2008/6/EC of the European Parliament and of the Council of 20 February 2008, must be interpreted as meaning that a money order service by which the sender, in this case the State, transfers sums of money to a beneficiary through the postal operator entrusted with providing the universal postal service does not fall within the scope of that directive.