

Order of the Court (Seventh Chamber) of 5 February 2015 (request for a preliminary ruling from the Naczelny Sąd Administracyjny — Poland) — Jednostka Innowacyjno-Wdrożeniowa Petrol S. C. Paczuski Maciej i Puławski Ryszard v Minister Finansów

(Case C-275/14) ⁽¹⁾

(Reference for a preliminary ruling — Taxation of energy products — Directive 2003/96/EC — Article 2 (3) — Direct effect — Motor fuel additives coming under heading 3811 of the CN)

(2015/C 236/29)

Language of the case: Polish

Referring court

Naczelny Sąd Administracyjny

Parties to the main proceedings

Applicant: Jednostka Innowacyjno-Wdrożeniowa Petrol S.C. Paczuski Maciej i Puławski Ryszard

Defendant: Minister Finansów

Operative part of the order

1. The second subparagraph of Article 2(3) of Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity must be construed as precluding national provisions, such as those in issue in the main proceedings, which impose excise duty on additives coming under heading 3811 of the Combined Nomenclature set out in Annex I to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff, as amended by Commission Regulation (EC) No 1031/2008 of 19 September 2008, at a rate which differs from that applied to the fuel to which they are added.
2. The second subparagraph of Article 2(3) of Directive 2003/96 must be interpreted as meaning that it may be relied on by an individual as against the competent national authority in proceedings before a national court which seek to have set aside the application of national legal rules which are at variance with that provision.

⁽¹⁾ OJ C 171, 26.5.2015.

Order of the Court (First Chamber) of 4 June 2015 (request for a preliminary ruling from the Rechtbank van eerste aanleg te Antwerpen — Belgium) — Argenta Spaarbank NV v Belgische Staat

(Case C-578/14) ⁽¹⁾

(Reference for a preliminary ruling — Corporation taxes — Directive 90/435/EEC — Article 1(2) and Article 4(2) — Parent companies and subsidiaries of different Member States — Common system of taxation — Deduction of taxable profits of the parent company — Factual and legislative context of the dispute in the main proceedings — Reasons justifying the need for an answer to the question referred for a preliminary ruling — Insufficient information — Manifest inadmissibility)

(2015/C 236/30)

Language of the case: Dutch

Referring court

Rechtbank van eerste aanleg te Antwerpen