

2. Does it make a difference to the answer to the first question whether the State where the worker has gone to live and work during the course of the tax year is not a Member State of the European Union?

Request for a preliminary ruling from the Hof van Beroep te Gent (Belgium) lodged on 16 January 2014 — Property Development Company NV v Belgische Staat

(Case C-16/14)

(2014/C 102/20)

Language of the case: Dutch

Referring court

Hof van Beroep te Gent

Parties to the main proceedings

Applicant: Property Development Company NV

Defendant: Belgische Staat

Question referred

Is interest on borrowed capital which, according to Article 35(4) of the Fourth Council Directive 78/660/EEC ⁽¹⁾ of 25 July 1978, may be included in the production costs to the extent that it relates to the period of production, part of the taxable amount of an application within the meaning of Article 5(6) of Sixth Council Directive 77/388/EEC ⁽²⁾ of 17 May 1977, that is to say, part of the ‘cost price’ within the meaning of Article 11A(1) of the Sixth Directive and/or the incidental expenses within the meaning of Article 11A(2) of the Sixth Directive?

⁽¹⁾ Fourth Council Directive 78/660/EEC of 25 July 1978 based on Article 54 (3)(g) of the Treaty on the annual accounts of certain types of companies (OJ 1978 L 222, p. 11).

⁽²⁾ Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment (OJ 1977 L 145, p. 1).

Appeal brought on 21 January 2014 by the Office for Harmonisation in the Internal Market (Trade Marks and Designs) against the judgment of the General Court (First Chamber) delivered on 8 November 2013 in Case T-536/10 Kessel Marketing & Vertriebs GmbH v Office for Harmonisation in the Internal Market (Trade Marks and Designs)

(Case C-31/14 P)

(2014/C 102/21)

Language of the case: German

Parties

Appellant: Office for Harmonisation in the Internal Market (Trade Marks and Designs) (represented by: D. Walicka, acting as Agent)

Other parties to the proceedings: Kessel Marketing & Vertriebs GmbH, Janssen-Cilag GmbH

Form of order sought

The appellant claims that the Court should:

— set aside the judgment under appeal;