

### Questions referred

1. Must Article 4(1) and Article 5 of Directive 98/70/EC <sup>(1)</sup> of the European Parliament and of the Council of 13 October 1998 relating to the quality of petrol and diesel fuels and amending Council Directive 93/12/EEC be interpreted as meaning that, in addition to the quality requirements laid down in the national legislation adopted on the basis of that directive, other national legislation may not impose on a fuel supplier quality requirements set out in a national standard that go beyond those provided in the Directive?
2. Must Article 1(6) and (11) of Directive 98/34/EC <sup>(2)</sup> 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 [and of rules on Information Society services], be interpreted as meaning that, if a technical regulation is in force (in this case, a ministerial order adopted on the basis of enabling legislation), the application of a national standard adopted in the same field can only be voluntary, that is to say, the legislation may not prescribe the mandatory application thereof?
3. Is the criterion of availability to the public of the national standard laid down in [Article 1](6) of Directive 98/34/EC met by a rule that, at the time at which it should have been applied according to the administrative authority, was not available in the national language?

<sup>(1)</sup> OJ 1998 L 350, p. 58.

<sup>(2)</sup> OJ 1998 L 204, p. 37.

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**Request for a preliminary ruling from the Kecskeméti Közigazgatási és Munkügyi Bíróság (Hungary)  
lodged on 27 May 2014 — Robert Michal Chmielewski v Nemzeti Adó- és Vámhivatal Dél alföldi  
Regionális Vám- és Pénzügyőri Főigazgatósága**

(Case C-255/14)

(2014/C 303/15)

*Language of the case: Hungarian*

### Referring court

Kecskeméti Közigazgatási és Munkügyi Bíróság

### Parties to the main proceedings

*Applicant:* Robert Michal Chmielewski

*Defendant:* Nemzeti Adó- és Vámhivatal Dél alföldi Regionális Vám- és Pénzügyőri Főigazgatósága

### Questions referred

- 1) Does the amount of the fine imposed by Paragraph 5/A of Law XLVIII of 2007 implementing Regulation (EC) No 1889/2005 of the European Parliament and of the Council of 26 October 2005 on controls of cash entering or leaving the Community <sup>(1)</sup> ('the national implementing law') fulfil the requirement in Article 9(1) of that Regulation, according to which the penalties laid down by national law must be effective, dissuasive and, at the same time proportionate to the infringement and to the objective pursued?...

- 2) Does Paragraph 5/A of the national implementing law not infringe, as a result of the amount of the fines it provides for, the prohibition on disguised restrictions on the free movement of capital in the Treaty on European Union and in Article 65(3) of the Treaty on the Functioning of the European Union?

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(<sup>1</sup>) OJ 2005 L 309, p. 9.

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**Request for a preliminary ruling from the Tribunal Arbitral Tributário (Centro de Arbitragem Administrativa — CAAD) (Portugal) lodged on 28 May 2014 — Lisboagás GDL, Sociedade Distribuidora de Gás Natural de Lisboa SA v Autoridade Tributária e Aduaneira**

(Case C-256/14)

(2014/C 303/16)

*Language of the case: Portuguese*

**Referring court**

Tribunal Arbitral Tributário (Centro de Arbitragem Administrativa — CAAD)

**Parties to the main proceedings**

*Applicants:* Lisboagás GDL, Sociedade Distribuidora de Gás Natural de Lisboa SA

*Defendant:* Autoridade Tributária e Aduaneira

**Questions referred**

1. Does EU law preclude the assessment of VAT, when a private undertaking providing infrastructures for the distribution of natural gas passes on to an undertaking acquiring its services, without including any additional amount, the amounts relating to land use taxes paid to the municipalities in which the pipes comprising those infrastructures are located?
2. Given that local authorities assess land use taxes in the exercise of their public powers, without including VAT, does EU law preclude the assessment of VAT when the amounts relating to those taxes paid by a private undertaking providing infrastructures for the distribution of natural gas are passed on to an undertaking acquiring its services?

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**Request for a preliminary ruling from the Rechtbank Amsterdam (Netherlands) lodged on 28 May 2014 — C. van der Lans v Koninklijke Luchtvaart Maatschappij NV**

(Case C-257/14)

(2014/C 303/17)

*Language of the case: Dutch*

**Referring court**

Rechtbank Amsterdam

**Parties to the main proceedings**

*Applicant:* C. van der Lans