Questions referred

1. Is there a transport of animals which does not take place in connection with an economic activity within the meaning of Article 1(5) of Regulation (EC) No 1/2005 ([1]) where that transport is effected by an animal protection association recognised as charitable and serves to re-home stray dogs with third parties for a remuneration ('nominal fee') which:

   (a) is less than the costs which the association incurs in connection with the animal, the transport and the re-homing, or just covers these; or

   (b) is greater than those costs but the profit serves to finance the outstanding costs of re-homing other stray animals and the costs connected with stray animals or other animal protection projects?

2. Is it a case of a dealer engaging in intra-Community trade within the meaning of Article 12 of Directive 90/425/EEC ([2]) where an animal protection association recognised as charitable transports stray dogs to Germany and re-homes them with third parties for a remuneration ('nominal fee') which:

   (a) is less than the costs which the association incurs in connection with the animal, the transport and the re-homing, or just covers these; or

   (b) is greater than those costs but the profit serves to finance the outstanding costs of re-homing other stray animals and the costs connected with stray animals or other animal protection projects?

([1]) Council Regulation (EC) No 1/2005 of 22 December 2004 on the protection of animals during transport and related operations and amending Directives 64/432/EEC and 93/119/EC and Regulation (EC) No 1255/97 (OJ 2005 L 3, p. 1).

([2]) Council Directive 90/425/EEC of 26 June 1990 concerning veterinary and zootechnical checks applicable in intra- Community trade in certain live animals and products with a view to the completion of the internal market (OJ 1990 L 224, p. 29).

Request for a preliminary ruling from the Varhoven administrativen sad (Bulgaria) lodged on 25 June 2014 — Direktor na Agentsia 'Mitnitsi' v Biovet AD

(Case C-306/14)

(2014/C 303/33)

Language of the case: Bulgarian

Referring court

Varhoven administrativen sad

Parties to the main proceedings

Appellant in cassation: Direktor na Agentsia 'Mitnitsi'

Respondent in the appeal in cassation: Biovet AD

Questions referred

1. What is the meaning of the term 'manufacturing process' in Article 27(2)(d) of Council Directive 92/83/EEC ([1]) of 19 October 1992 on the harmonisation of the structures of excise duties on alcohol and alcoholic beverages, and does that term include cleaning and/or disinfection as processes for achieving specific degrees of cleanliness which are prescribed by good practice in the manufacture of medicinal products?

2. Does Article 27(2)(d) of Directive 92/83 permit the enactment of a legal provision under which, after the Member States have introduced legislation exempting alcohol from harmonised excise duty on condition that the alcohol is used in a manufacturing process and that the end product does not contain any alcohol, alcohol used for cleaning is deemed, for the purposes of the application of that exemption, not to have been used in a manufacturing process?

3. Having regard to the principles of legal certainty and the protection of legitimate expectations, is it permissible for a deeming provision such as that in Article 22(7) ZADS (Bulgarian Law on excise duties and tax warehouses) to be enacted with immediate effect (that is to say, without providing any reasonable period for market participants to adjust their behaviour) if it restricts refunds of excise duty on alcohol used as a cleaning material in the case where the exemption from excise duty has been enacted by the Member State within the scope of its discretion?

([1]) OJ 1992 L 316, p. 21.

Request for a preliminary ruling from the Ráckevei Járásbíróság (Hungary) lodged on 1 July 2014 — Banif Plus Bank Zrt. v Márton Lantos, Mártonné Lantos

(Case C-312/14)

(2014/C 303/34)

Language of the case: Hungarian

Referring court

Ráckevei Járásbíróság

Parties to the main proceedings

Applicant: Banif Plus Bank Zrt.

Defendants: Márton Lantos, Mártonné Lantos

Questions referred

1. Must it be held that, pursuant to Article 4(1)(2) (investment services and activities), Article 4(1)(17) (financial instruments) and Annex I, Section C, point (4) (forward currency contracts, derivative instruments) of Directive [2004/39/EC] ([1]) ('the directive'), the offer of an (exchange rate) transaction to a client which, under the legal form of a foreign currency denominated loan agreement, consists of a spot transaction at the time of the advance of the loan and a forward transaction at the time of repayment, which is carried out by converting into forints a registered amount of foreign currency and which exposes the client's loan to the effects and risks (currency risk) of capital markets, constitutes a financial instrument?

2. Must it be held that, pursuant to Article 4(1)(6) (dealing on own account) and Annex I, Section A, point (3) (dealing on own account) of the directive, the carrying out of proprietary trading in respect of the financial instrument described in the first question constitutes an investment service or activity?

3. Must the financial institution perform the suitability check required by Article 19(4) and (5) of the directive, taking into account that the forward currency contract — which is an investment service relating to financial derivative instruments — was offered as part of another financial product (namely a loan agreement) and that the derivative instrument in itself constitutes a complex financial instrument? Must it be held that Article 19(9) of the directive is not applicable because, as the risks assumed by the client with regard to the loan and to the financial instrument are fundamentally different, the suitability assessment is essential inasmuch as the transaction contains a derivative instrument?