

**Request for a preliminary ruling from the Bundesfinanzhof (Germany) lodged on 7 August 2014 —  
Bundesagentur für Arbeit — Familienkasse Sachsen v Tomislaw Trapkowski**

(Case C-378/14)

(2014/C 395/29)

*Language of the case: German*

**Referring court**

Bundesfinanzhof

**Parties to the main proceedings**

*Appellant:* Bundesagentur für Arbeit — Familienkasse Sachsen

*Respondent:* Tomislaw Trapkowski

**Questions referred**

1. In a case where a person residing in one Member State (Germany) has entitlement to child benefit for children who live in another Member State (abroad) with the other spouse from whom he is separated, is the second sentence of Article 60 (1) of Regulation No 987/2009 <sup>(1)</sup> to be applied in such a way that the fiction that, for the purpose of applying Articles 67 and 68 of Regulation No 883/2004, <sup>(2)</sup> the situation of the whole family is to be taken into account as if all the persons involved were subject to the legislation of the Member State concerned and residing there, in particular as regards a person's entitlement to claim benefits, leads to the parent residing in the other Member State (abroad) being exclusively entitled to child benefit because the national law of the first Member State (Germany) provides that where several persons are entitled to child benefit, the benefit is granted to the parent who has taken the child into his or her household?

2. If the first question is to be answered in the affirmative:

In the situation set out in paragraph 1, is the third sentence of Article 60(1) of Regulation No 987/2009 to be interpreted as meaning that the parent residing in one Member State (Germany) has the right to child benefit under domestic law because the other parent residing in the other Member State (abroad) has not made an application for child benefit?

3. If, in the situation set out in paragraph 1, the answer to the second question is that the failure of the parent residing in another EU Member State to make an application leads to the transfer of the right to child benefit to the parent residing in Germany:

After what period of time may it be presumed that a parent residing in another EU Member State is not 'exercising' his or her right to child benefit within the meaning of the third sentence of Article 60(1) of Regulation No 987/2009, so that the parent residing in Germany has the right to child benefit?

<sup>(1)</sup> Regulation (EC) No 987/2009 of the European Parliament and of the Council of 16 September 2009 laying down the procedure for implementing Regulation (EC) No 883/2004 on the coordination of social security systems (OJ 2009 L 284, p. 1).

<sup>(2)</sup> Regulation (EC) No 883/2004 of the European Parliament and of the Council of 29 April 2004 on the coordination of social security systems (OJ 2004 L 166, p. 1).

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**Request for a preliminary ruling from the Administrativen sad — Varna (Bulgaria) lodged on  
25 August 2014 — 'Vekos trade' AD v Direktor na Direktsia 'Obzhalvane i danachno-osiguritelna  
praktika', Varna, pri Tsentralno Upravlenie na Natsionalnata agentsia za prihodite**

(Case C-403/14)

(2014/C 395/30)

*Language of the case: Bulgarian*

**Referring court**

Administrativen sad — Varna

**Parties to the main proceedings**

*Applicant:* 'Vekos trade' AD

*Defendant:* Direktor na Direktsia 'Obzhalvane i danachno-osiguritelna praktika', Varna, pri Tsentralno Upravlenie na Natsionalnata agentsia za prihodite

**Questions referred**

1. Are the principles of fiscal neutrality, proportionality and protection of legitimate expectations violated by administrative practice and case-law according to which it is for the vendor — the consignor under the transport contract — to determine the authenticity of the acquirer's signature and to establish whether it comes from a person representing the company (the acquirer), one of its employees in a corresponding position or an authorised person?
2. In a case such as the present does Article 138(1) of Council Directive 2006/112/EC <sup>(1)</sup> of 28 November 2006 on the common system of value added tax have direct effect, and can the national court directly apply the provision?

<sup>(1)</sup> OJ 2006 L 347, p. 1.

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**Appeal brought on 28 August 2014 by Intel Corporation against the judgment of the General Court  
(Seventh Chamber, Extended Composition) delivered on 12 June 2014 in Case T-286/09: Intel  
Corporation v European Commission**

**(Case C-413/14 P)**

(2014/C 395/31)

*Language of the case: English*

**Parties**

*Appellant:* Intel Corporation (represented by: Messrs D. M. Beard QC, A. N. Parr and R. W. Mackenzie, Solicitors)

*Other parties to the proceedings:* European Commission,

Association for Competitive Technology, Inc.,

Union fédérale des consommateurs — Que choisir (UFC — Que choisir)

**Form of order sought**

The appellant claims that the Court should:

- set aside in whole or in part the judgment under appeal;
- annul in whole or in part the contested decision;
- cancel or substantially reduce the fine imposed;
- in the alternative, refer the case back to the General Court for determination in accordance with the judgment of the Court of Justice;
- order the Commission to pay the costs of these proceedings and of the proceedings before the General Court.

**Pleas in law and main arguments**

By the first ground of appeal, which is divided in three parts, the Appellant claims that the General Court applied the wrong legal standard to assess the legality of its conduct under Article 82 EC and Article 54 of the EEA Agreement:

The General Court erred in concluding that the conduct in question was inherently capable of restricting competition and thus may be found contrary to Article 82 EC and Article 54 of the EEA Agreement without any need to consider all of the relevant facts and circumstances surrounding it.