2. At paragraphs 38 and 39 of the Appealed order the General Court misapplied Rules 15(2)(h)(iii), 17(1)(4) of Commission Regulation (EC) No. 2868/1995 ([2]) and Articles 75 and 78(1)(a)(b) of Regulation 207/2009. At paragraph 41 and 42 of the Appealed order the General Court misapplied 80(1)(2)(3) of Regulation 207/2009, Rule 53 and 53a of Regulation 2868/1995 and overlooked page 4, paragraph 5, of the Communication No. 11/98 of the President of the Office from the Manual Concerning Proceedings Before The Office For Harmonization In The Internal Market (Trade Marks and Designs) Part A General Rules Section 6 Revocation Of Decision And Cancellation Of Entries In The Register And Correction Of Errors. At paragraphs 43, 44 and 45 of the Appealed order the General Court misapplied Articles 63(2) and 64 of Regulation No. 207/2009 and thus failed to recognized that the Board of Appeal infringed the principles of legal certainty and procedural economy and the aim of the opposition proceedings by failing in their obligation to enable conflicts between trademarks before registration and, contrary to the rules, failing to take into consideration facts, circumstance and evidence provided by Real Express Srl which were relevant to the outcome of the opposition proceedings.

([1]) Council Regulation (EC) No 207/2009 of 26 February 2009 on the Community trade mark
OJ L 78, p. 1.

([2]) Commission Regulation (EC) No 2868/95 of 13 December 1995 implementing Council Regulation (EC) No 40/94 on the Community trade mark
OJ L 303, p. 1.

Request for a preliminary ruling from the Hessisches Finanzgericht (Germany) lodged on 28 July 2015 — TMD Gesellschaft für transfusionsmedizinische Dienste mbH v Finanzamt Kassel II — Hofgeismar

(Case C-412/15)

(2015/C 398/16)

Language of the case: German

Referring court

Hessisches Finanzgericht

Parties to the main proceedings

Applicant: TMD Gesellschaft für transfusionsmedizinische Dienste mbH

Defendant: Finanzamt Kassel II — Hofgeismar

Questions referred

1. Is Article 132(1)(d) of Directive 2006/112/EC ([1]) to be interpreted as meaning that the supply of human blood also encompasses the supply of blood plasma obtained from human blood?

2. If Question 1 is answered in the affirmative: does this also apply to blood plasma that is not intended to be used directly for therapeutic purposes, but exclusively for manufacturing medicinal products?

3. If Question 2 is answered in the negative: is classification as blood solely dependent on the intended purpose of the blood plasma, or also on the uses to which the blood plasma may theoretically be put?

([1]) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1).