

Parties to the main proceedings

Applicant: GROFA GmbH

Defendant: Hauptzollamt Hannover

Questions referred

1. (a) Is Commission Implementing Regulation (EU) No 1249/2011 of 29 November 2011 concerning the classification of certain goods in the Combined Nomenclature ⁽¹⁾ applicable by analogy to the products which are the subject of the main proceedings (GoPro HERO3 'Black Edition', 'Black Edition Surf', and 'Black Edition Motorsport')?

(b) If the answer to that question is in the affirmative:

Is Implementing Regulation (EU) No 1249/2011 valid?

2. If the answer to question 1(a) or 1(b) is in the negative:

(a) Is Commission Implementing Regulation (EU) No 876/2014 of 8 August 2014 concerning the classification of certain goods in the Combined Nomenclature ⁽²⁾ applicable by analogy to the products which are the subject of the main proceedings?

(b) If the answer to that question is in the affirmative:

Is Implementation Regulation (EU) No 876/2014 valid?

3. If the answer to question 1(a) or 1(b) is in the negative:

Are the Commission's Explanatory Notes to subheadings 8525 80 91 and 8525 80 99 of the Combined Nomenclature ⁽³⁾ to be interpreted as meaning that a sequence of video recorded in separate files each having a duration of less than 30 minutes is a recording of 'at least 30 minutes in a single sequence of video' if, when the recording is played, the viewer cannot perceive the switch between different files?

4. If the answer to question 1(a) or 1(b) is in the negative, and the answer to questions 2(a), 2(b) and 3 is in the affirmative:

Does the fact that video camera recorders which are able to record signals from external sources are not able to reproduce those signals on an external television receiver or an external monitor preclude their being classified under subparagraph 8525 80 99 CN?

⁽¹⁾ 2011 OJ L 319, p. 39.

⁽²⁾ 2014 OJ L 240, p. 12.

⁽³⁾ 2015 OJ C 76, p. 1.

Request for a preliminary ruling from the Hof van beroep te Brussel (Belgium) lodged on 19 August 2015 — Belgische Staat v Comm. VA Wereldhave Belgium and Others

(Case C-448/15)

(2015/C 363/29)

Language of the case: Dutch

Referring court

Hof van beroep te Brussel

Parties to the main proceedings

Appellant: Belgische Staat

Respondents: Comm. VA Wereldhave Belgium, NV Wereldhave International, NV Wereldhave

Questions referred

1. Is Council Directive 90/435/EEC ⁽¹⁾ of 23 July 1990 on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States to be construed as precluding a national rule that does not waive Belgian advance tax on income from investments in respect of dividend payments made by a Belgian subsidiary to a parent company established in the Netherlands that fulfils the condition of a minimum participating interest and the holding of such an interest, on the ground that the Netherlands parent company is a fiscal investment institution that is required to distribute all its profits to its shareholders and, subject to that proviso, is eligible for the zero rate of corporation tax?
2. If the answer to the first question is in the negative, are Articles 49 (ex Article 43 TEC) and 63 (ex Article 56 TEC) of the Treaty on the Functioning of the European Union (in the version in force since the amendment and numbering by the Treaty of Lisbon) to be construed as precluding a national rule that does not waive Belgian advance tax on income from investments in respect of dividend payments made by a Belgian subsidiary to a parent company established in the Netherlands that fulfils the condition of a minimum participating interest and the holding of such an interest, on the ground that the Netherlands parent company is a fiscal investment institution that is required to pay all its profits to its shareholders and, subject to that proviso, is eligible for the zero rate of corporation tax?

⁽¹⁾ OJ 1990 L 225, p. 6.

Request for a preliminary ruling from the Bundesgerichtshof (Germany) lodged on 24 August 2015 — Criminal proceedings against A, B

(Case C-453/15)

(2015/C 363/30)

Language of the case: German

Referring court

Bundesgerichtshof

Parties to the main proceedings

A, B

Question referred

Is Article 56(1)(a) of Council Directive 2006/112/EC ⁽¹⁾ of 28 November 2006 on the common system of value added tax to be interpreted as meaning that an allowance under Article 3(a) of Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC ⁽²⁾ which confers a right to emit one tonne of carbon dioxide equivalent during a specified period is a 'similar right' within the meaning of that provision?

⁽¹⁾ OJ 2006 L 347, p. 1.

⁽²⁾ OJ 2003 L 275, p. 32.