

Reference for a preliminary ruling from High Court of Justice Queen's Bench Division (Administrative Court) (United Kingdom) made on 13 November 2015 — The Gibraltar Betting and Gaming Association Limited v Commissioners for Her Majesty's Revenue and Customs, Her Majesty's Treasury

(Case C-591/15)

(2016/C 027/22)

Language of the case: English

Referring court

High Court of Justice Queen's Bench Division (Administrative Court)

Parties to the main proceedings

Applicant: The Gibraltar Betting and Gaming Association Limited

Defendant: Commissioners for Her Majesty's Revenue and Customs, Her Majesty's Treasury

Questions referred

1. For the purposes of Article 56 TFEU and in the light of the constitutional relationship between Gibraltar and the United Kingdom:
 - 1.1. Are Gibraltar and the UK to be treated as if they were part of a single Member State for the purposes of EU law and so that Article 56 TFEU does not apply, save to the extent that it can apply to an internal measure? Alternatively,
 - 1.2. Having regard to Article 355(3) TFEU, does Gibraltar have the constitutional status of a separate territory to the UK within the EU such that the provision of services between Gibraltar and the UK is to be treated as intra-EU trade for the purposes of Article 56 TFEU? Alternatively,
 - 1.3. Is Gibraltar to be treated as a third country or territory with the effect that EU law is only engaged in respect of trade between the two in circumstances where EU law has effect between a Member State and a non-Member State? Alternatively,
 - 1.4. Is the constitutional relationship between Gibraltar and the UK to be treated in some other way for the purposes of Article 56 TFEU?
2. Do national measures of taxation that have features such as those found in the New Tax Regime constitute a restriction on the right to the free movement of services for the purposes of Article 56 TFEU?
3. If so, are the aims, which the referring Court has found domestic measures (such as the New Tax Regime) to pursue, legitimate aims, which are capable of justifying the restriction on the right to free movement of services under Article 56 TFEU?

Reference for a preliminary ruling from Court of Appeal (England & Wales) (Civil Division) (United Kingdom) made on 13 November 2015 — Commissioners for Her Majesty's Revenue and Customs v British Film Institute

(Case C-592/15)

(2016/C 027/23)

Language of the case: English

Referring court

Court of Appeal (England & Wales) (Civil Division)

Parties to the main proceedings

Applicant: Commissioners for Her Majesty's Revenue and Customs

Defendant: British Film Institute

Questions referred

- i. Are the terms of Article 13A(1)(n) of the Sixth Directive⁽¹⁾, in particular the words 'certain cultural services', sufficiently clear and precise such that Article 13A(1)(n) is of direct effect so as to exempt the supply of those cultural services by bodies governed by public law or other recognised cultural bodies, such as the supplies made by the Respondent in the present case, in the absence of any domestic implementing legislation?
- ii. Do the terms of Article 13A(1)(n) of the Sixth Directive, in particular the words 'certain cultural services', permit Member States any discretion in their application by means of implementing legislation and, if so, what discretion?
- iii. Do the same conclusions as above apply to Article 132(1)(n) of the Principal VAT Directive⁽²⁾?

⁽¹⁾ Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment
OJ L 145, p. 1.

⁽²⁾ Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax
OJ L 347, p. 1.

**Appeal brought on 13 November 2015 by the Slovak Republic against the order of the General Court
(Third Chamber) delivered on 14 September 2015 in Case T-678/14 Slovak Republic v European
Commission**

(Case C-593/15 P)

(2016/C 027/24)

Language of the case: Slovak

Parties

Appellant: Slovak Republic (represented by: B. Ricziová, Agent)

Other party to the proceedings: European Commission

Form of order sought

The Slovak Republic claims that the Court should:

- (i) set aside in its entirety the order of the General Court of 14 September 2015 in Case T-678/14 *Slovak Republic v European Commission*, in which the General Court dismissed as inadmissible the Slovak Republic's application, brought under Article 263 of the Treaty on the Functioning of the European Union, for annulment of the European Commission's decision, contained in its letter of 15 July 2014, formally demanding the Slovak Republic to make funds available corresponding to a loss of traditional own resources;
- (ii) itself rule on the admissibility of the Slovak Republic's application and refer the case back to the General Court for that latter court to rule on the substance of the application;