Questions referred

1. Do authors, performers and other rightholders supply services, within the meaning of Articles 24(1) and 25(a) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, ([1]) to producers and importers of audio recorders and similar devices and blank media, on whom collective management organisations levy on behalf of those authors, performers and other rightholders, but in their own name, fees on those devices and media by virtue of their sale?

2. If the answer to Question 1 is in the affirmative, are collective management organisations, in levying a fee on devices and media by virtue of their sale by producers and importers, acting as taxable persons, within the meaning of Article 28 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1), who are required to document those activities by means of an invoice for the purposes of Article 220(1)(1) of that directive, issued to producers and importers of audio recorders and similar devices and blank media, showing VAT as due by virtue of the fees, and, at the time at which the fees levied on behalf of the authors, performers and other rightholders are distributed to them, are the latter required to document receipt of the fees by means of an invoice indicating that VAT issued to the collective management organisation levying the fee?

([1]) OJ 2006 L 347, p. 1.

Appeal brought on 25 January 2016 by Dyson Ltd against the judgment of the General Court (Fourth Chamber) delivered on 11 November 2015 in Case T-544/13: Dyson Ltd v European Commission

(Case C-44/16 P)

(2016/C 145/23)

Language of the case: English

Parties

Appellant: Dyson Ltd (represented by: E. Batchelor, M. Healy, solicitors, F. Carlin, barrister, A. Patsa, advocate)

Other party to the proceedings: European Commission

Form of order sought

The appellant claims that the Court should:

— Annul the contested judgment in its entirety;

— Annul the contested Regulation ([1]) in its entirety; and

— Order the Commission to pay its own costs and Dyson's costs in connection with these proceedings and the proceedings before the General Court.

Pleas in law and main arguments

Dyson submits the General Court erred in law:

i. First, the General Court mischaracterised Dyson's plea as manifest error rather than lack of legal competence under Art.10(1) of Directive 2010/30/EU ([2]);

ii. Second, the General Court misinterpreted the scope of the Commission's delegated power under Art. 10(1) of Directive 2010/30/EU;

iii. Third, the General Court infringed Dyson's rights of defence as to facts on which Dyson had no opportunity to provide its views;

iv. Fourth, the General Court distorted and/or disregarded relevant evidence;

v. Fifth, the General Court infringed Art. 36 of the Statute of the Court of Justice by not stating reasons for: (i) characterising the applicable legal test as one of manifest error; (ii) concluding Dyson's data was 'extremely speculative'; (iii) purporting to rely on an unspecified part of an unidentified 'impact study'; and (iv) disregarding Dyson's reproducibility evidence; and

vi. Sixth, the General Court misapplied the legal test for equal treatment.

Dyson respectfully requests that the Court annul the contested judgment and grant the order sought before the General Court, annulling Commission Regulation (EU) No 665/2013 ('Contested Regulation') as it has sufficient information before it to rule on the substance of the issues raised at first instance.

(1) Commission Delegated Regulation (EU) No 665/2013 of 3 May 2013 supplementing Directive 2010/30/EU of the European Parliament and of the Council with regard to energy labelling of vacuum cleaners OJ L 192, p. 1

(2) Directive 2010/30/EU of the European Parliament and of the Council of 19 May 2010 on the indication by labelling and standard product information of the consumption of energy and other resources by energy-related products OJ L 153, p. 1

Request for a preliminary ruling from the Înalta Curte de Casație și Justiție (Romania) lodged on 1 February 2016 — Evo Bus GmbH v Direcția Generală Regională a Finanțelor Publice Ploiești — Administrația Județeană a Finanțelor Publice Argeș

(Case C-55/16)

(2016/C 145/24)

Language of the case: Romanian

Referring court

Înalta Curte de Casație și Justiție

Parties to the main proceedings

Applicant: Evo Bus GmbH

Defendant: Direcția Generală Regională a Finanțelor Publice Ploiești — Administrația Județeană a Finanțelor Publice Argeș