

2. Must Articles 49 and 63 of the Treaty on the Functioning of the European Union and Articles 17 and 47 of the Charter of Fundamental Rights of the European Union be interpreted as precluding a Member State's legislation which — without considering other criteria — lays down the obligation to cancel the registration of the rights of usufruct and of use burdening agricultural land, which have been registered, pursuant to contracts concluded before 30 April 2014, in the name of companies or natural persons who are not close relatives of the proprietor of the land, and at the same time prescribes, in favour of the proprietors of the extinguished rights of usufruct and of use, compensation for the financial losses which, while it cannot be claimed in the context of the settlement of accounts between the parties, does arise from valid contracts?

**Reference for a preliminary ruling from High Court of Justice Queen's Bench Division
(Administrative Court) (United Kingdom) made on 10 February 2016 — Prospector Offshore
Drilling SA, Prospector Rig 1 Contracting Company SARL, Prospector Rig 5 Contracting Company
SARL, Enesco plc, Enesco Offshore UK Limited, Rowan Companies plc, Rowan Cayman Limited, v Her
Majesty's Treasury, Commissioners for Her Majesty's Revenue and Customs**

(Case C-72/16)

(2016/C 136/23)

Language of the case: English

Referring court

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

Parties to the main proceedings

Applicants: Prospector Offshore Drilling SA, Prospector Rig 1 Contracting Company SARL, Prospector Rig 5 Contracting Company SARL, Enesco plc, Enesco Offshore UK Limited, Rowan Companies plc, Rowan Cayman Limited

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

Questions referred

1. Do Articles 49, 56 or 63 TFEU preclude legislation, such as Part 8ZA of the Corporation Tax Act 2010, which governs the relief for expenditure available in relation to the UK taxable profits of a company providing drilling services to the oil industry (an 'oil contractor') from activities (the 'affected trade') involving the use of certain types of assets ('relevant assets') leased from a person 'associated' with the oil contractor, that:
 - 1.1. for the purposes of computing the profits of the affected trade, imposes a pre-determined cap on the deductibility of payments for leasing relevant assets from associated persons, calculated by reference to the original cost of the leased asset;
 - 1.2. states that the amount of payments that have been so disallowed by the cap may be relieved against UK taxable profits (if any) of the oil contractor or other companies within the same group, which do not arise from an affected trade; and
 - 1.3. ring-fences profits from the affected trade by preventing UK incurred costs or both UK and non-UK losses from elsewhere in the oil contractor's group from being set off against the profits of the affected trade, but permits them to be set against other profits (if any)?

2. Specifically, do Articles 49, 56 or 63 TFEU preclude such legislation in circumstances where:
 - 2.1. an oil contractor subject to UK corporation tax leases its asset from an associated company, not subject to UK corporation tax and incorporated and having its registered office in another Member State; and/or
 - 2.2. the circumstances are as set out in 2.1 above and specifically the oil contractor is also incorporated and with its registered office in that other Member State; and/or
 - 2.3. the oil contractor subject to UK corporation tax is the subsidiary of a UK parent company which has a further subsidiary, not subject to corporation tax and incorporated and having its registered office in a third country, and the oil contractor leases its asset from that third country subsidiary; and/or
 - 2.4. any other relevant combination of place of establishment and/or applicable taxation regime for the oil contractor and/or the asset-owning lessor?
3. Would any of the answers above be different if generally, and/or in the specific case of the Claimants, groups owning oil rigs and providing UK drilling services have no significant net UK profits aside from drilling?
4. Would any of the answers above be different if the purpose of the contested Provisions was to prevent the avoidance of tax by implementing an artificially fragmented corporate structure which had no independent economic reality outside of the group?"

**Request for a preliminary ruling from the Tribunal administratif de Montreuil (France) lodged on
12 February 2016 — ArcelorMittal Atlantique et Lorraine v Ministère de l'Écologie, du
Développement durable et de l'Énergie**

(Case C-80/16)

(2016/C 136/24)

Language of the case: French

Referring court

Tribunal administratif de Montreuil

Parties to the main proceedings

Applicant: ArcelorMittal Atlantique et Lorraine

Defendant: Ministère de l'Écologie, du Développement durable et de l'Énergie

Questions referred

1. In its Decision 2011/278/EU ⁽¹⁾, did the European Commission, by excluding emissions from recycled waste gases used in the production of electricity from the benchmark value for hot metal, contravene Article 10a(1) of Directive 2003/87/EC ⁽²⁾ concerning the rules for establishing ex-ante benchmarks, and in particular the objective of efficient energy recovery of waste gases and the option of allocating allowances free of charge in the case of electricity produced from waste gases?