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?

2. By basing its determination of the benchmark for hot metal in that decision on the data in the iron and steel 'BREF' and the 'LDSD 2007', did the Commission infringe the obligation to use the most exact and up-to-date scientific data available and/or the principle of sound administration?

3. In Decision 2011/278/EU, is the European Commission's inclusion, if proven, of a factory producing both sintered ore and pellets in the reference installations for determining the benchmark for sintered ore such as to vitiate the value of that benchmark on grounds of illegality?

4. Did the Commission, by failing to state specifically the reasons for proceeding in that way in Decision 2011/278/EU, infringe the obligation to state reasons laid down in Article 296 of the Treaty on the Functioning of the European Union?

([1]) Commission Decision of 27 April 2011 determining transitional Union-wide rules for harmonised free allocation of emission allowances pursuant to Article 10a of Directive 2003/87/EC of the European Parliament and of the Council (OJ 2011 L 130, p. 1).

([2]) 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 (OJ 2003 L 275, p. 32).

Request for a preliminary ruling from the Administrativen sad Sofia-grad (Bulgaria) lodged on 12 February 2016 — Heta Asset Resolution Bulgaria OOD v Nachalnik na Mitnitsa Stolichna

(Case C-83/16)

(2016/C 136/25)

Language of the case: Bulgarian

Referring court

Administrativen sad Sofia-grad

Parties to the main proceedings

Applicant: Heta Asset Resolution Bulgaria OOD

Defendant: Nachalnik na Mitnitsa Stolichna

Questions referred

1. Must Article 161(5) and Article 210(3) of Council Regulation (EEC) No 2913/92 ([1]) of 12 October 1992 establishing the Community Customs Code be interpreted as meaning that an exporter of goods from the customs territory of the Community is the person established in that territory who is a party to the contract for the sale of the goods to a person established in a third country, where that contract is the basis for placing the goods under the customs export procedure, according to that regulation?