

Questions referred

1. Must Article 49 TFEU and Article 54 TFEU be interpreted as precluding a regional tax levied on the operation of large retail establishments with a public display and sales area equal to or exceeding 4 000 m² on account of their impact on the territory, environment and urban trading area of that region, but which applies regardless of whether the retail establishments are actually situated inside or outside the consolidated urban area and is borne in most cases by undertakings of other Member States, bearing in mind that the tax (i) does not affect traders who own several retail establishments, whether of an individual or collective nature, with a public display and sales area of less than 4 000 m² irrespective of the total public display and sales area of all their establishments; and (ii) is not levied on large retail establishments of an individual nature, with a public display and sales area not exceeding 10 000 m², which solely and exclusively pursue the business of a garden centre or of selling vehicles, construction materials, machinery or industrial supplies?
2. Must Article 107(1) TFEU be interpreted as meaning that the following constitutes State aid prohibited under that provision: the non-imposition of Asturian IGEC on retail establishments, individual or collective, with a public display and sales area of less than 4 000 m² and individual large retail establishments, with a public display and sales area not exceeding 10 000 m², which solely and exclusively pursue the business of a garden centre or of selling vehicles, construction materials, machinery or industrial supplies?

**Request for a preliminary ruling from the Tribunal Supremo (Spain) lodged on 25 April 2016 —
Asociación Nacional de Grandes Empresas de Distribución (ANGED) v Consejo de Gobierno del
Principado de Asturias**

(Case C-235/16)

(2016/C 260/29)

Language of the case: Spanish

Referring court

Tribunal Supremo, Sala de lo Contencioso-Administrativo, Sección Segunda

Parties to the main proceedings

Appellant: Asociación Nacional de Grandes Empresas de Distribución (ANGED)

Respondent: Consejo de Gobierno del Principado de Asturias

Questions referred

1. Must Article 49 TFEU and Article 54 TFEU be interpreted as precluding a regional tax levied on the operation of large retail establishments with a public display and sales area equal to or exceeding 4 000 m² on account of their impact on the territory, environment and urban trading area of that region, but which applies regardless of whether the retail establishments are actually situated inside or outside the consolidated urban area and is borne in most cases by undertakings of other Member States, bearing in mind that the tax (i) does not affect traders who own several retail establishments, whether of an individual or collective nature, with a public display and sales area of less than 4 000 m² irrespective of the total public display and sales area of all their establishments; and (ii) is not levied on large retail establishments of an individual nature, with a public display and sales area not exceeding 10 000 m², which solely and exclusively pursue the business of a garden centre or of selling vehicles, construction materials, machinery or industrial supplies?

2. Must Article 107(1) TFEU be interpreted as meaning that the following constitutes State aid prohibited under that provision: the non-imposition of Asturian IGEC on retail establishments, individual or collective, with a public display and sales area of less than 4 000 m² and individual large retail establishments, with a public display and sales area not exceeding 10 000 m², which solely and exclusively pursue the business of a garden centre or of selling vehicles, construction materials, machinery or industrial supplies?

**Request for a preliminary ruling from the Tribunal Supremo (Spain) lodged on 25 April 2016 —
Asociación Nacional de Grandes Empresas de Distribución (ANGED) v Diputación General de Aragón**

(Case C-236/16)

(2016/C 260/30)

Language of the case: Spanish

Referring court

Tribunal Supremo, Sala de lo Contencioso-Administrativo, Sección Segunda

Parties to the main proceedings

Appellant: Asociación Nacional de Grandes Empresas de Distribución (ANGED)

Respondent: Diputación General de Aragón

Questions referred

1. Must Article 49 TFEU and Article 54 TFEU be interpreted as precluding a regional tax stated to be levied on the environmental damage caused by the use of facilities and amenities attached to the business and trade carried on in retail establishments with large sales and parking areas for their customers, provided that the public sales area exceeds 500 m², but that applies regardless of whether the retail establishments are actually situated outside or inside the consolidated urban area and is borne in most cases by undertakings of other Member States, bearing in mind that the tax (i) is not actually levied on traders who own several retail establishments, irrespective of their total public sales area, if none of them has a public sales area exceeding 500 m², even if one or more of them exceeds that threshold but the basis of assessment does not exceed 2 000 m², while it does apply to traders who own a single retail establishment with a public sales area exceeding those thresholds; and (ii) is not levied on retail establishments engaged in the exclusive sale of machinery, vehicles, tools and industrial supplies; construction materials, plumbing materials, doors and windows, for sale only to professionals; fittings for individual, conventional and specialist establishments; motor vehicles, in dealerships and repair workshops; nurseries for gardening and cultivation; and motor fuel, irrespective of their total public sales area?
 2. Must Article 107(1) TFEU to be interpreted as meaning that the following constitutes State aid prohibited under that provision: the fact that the IDMGAV is not actually levied on retail establishments with a public sales area not exceeding 500 m² or on those exceeding that threshold provided that the basis of assessment does not exceed 2 000 m², or on retail establishments engaged in the exclusive sale of machinery, vehicles, tools and industrial supplies; construction materials, plumbing materials, doors and windows, for sale only to professionals; fittings for individual, conventional and specialist establishments; motor vehicles, in dealerships and repair workshops; nurseries for gardening and cultivation, and motor fuel?
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