

Request for a preliminary ruling from the Augstākā tiesa (Latvia) lodged on 23 May 2016 — IK ‘L.Č.’**(Case C-288/16)**

(2016/C 260/42)

*Language of the case: Latvian***Referring court**

Augstākā tiesa

Parties to the main proceedings*Applicant:* IK ‘L.Č.’*Other party:* Valsts ieņēmumu dienests**Questions referred**

1. Must Article 146(1)(e) of Council Directive 2006/112/EC ⁽¹⁾ of 28 November 2006 on the common system of value added tax be interpreted as meaning that the exemption laid down therein is applicable only where there is a direct legal connection or a reciprocal contractual relationship between the services provider and the consignee or the consignor of the goods?
2. What criteria must be met by the direct connection referred to in the abovementioned provision in order for a service connected with the importation or exportation of goods to be exempt?

⁽¹⁾ OJ 2006 L 347, p. 1.

Appeal brought on 26 May 2016 by European Commission against the judgment of the General Court (Second Chamber) delivered on 16 March 2016 in Case T-103/14: Frucona Košice a.s. v European Commission**(Case C-300/16 P)**

(2016/C 260/43)

*Language of the case: English***Parties***Appellant:* European Commission (represented by: L. Armati, T. Maxian Rusche, B. Stromsky, K. Walkerová, agents)*Other party to the proceedings:* Frucona Košice a.s.**Form of order sought**

The appellant claims that the Court should:

- set aside the judgment of the General Court (Second Chamber) of 16 March 2016, notified to the Commission the same day, in Case T-103/14 Frucona Košice v Commission;
- rule itself on the application at first instance and reject the application as unfounded in law; and
- order the respondent and applicant at first instance to pay the costs of the proceedings.