

**Request for a preliminary ruling from the Tribunal Administrativo e Fiscal de Coimbra (Portugal)
lodged on 5 October 2016 — Superfoz — Supermercados Lda v Fazenda Pública**

(Case C-519/16)

(2017/C 006/33)

Language of the case: Portuguese

Referring court

Tribunal Administrativo e Fiscal de Coimbra

Parties to the main proceedings

Applicant: Superfoz — Supermercados Lda

Defendant: Fazenda Pública

Questions referred

1. Can Article 27(10) of Regulation (EC) No 882/2004 ⁽¹⁾ of 29 April 2004, or any other rule of law or general principle of the European Union that the Court of Justice of the European Union deems applicable, be interpreted as meaning that they preclude a national provision that introduces a tax to fund official controls related to food safety, to be paid by the owners of food or mixed retail outlets only, where that tax does not correspond to any specific official control that has been caused by, or that is for the benefit of, those taxpayers?
2. Would the answer would be different if, instead of a tax, a financial contribution was introduced in favour of a public body, to be levied on the same taxpayers, intended to cover the costs of food quality controls, although with the sole aim of extending the responsibility for funding such controls to all operators in the food chain?
3. Does the exemption of certain economic operators from a food safety tax, which is levied on certain retail food outlets (essentially large retail food undertakings) and which is intended to fund the costs related to carrying out official controls in the area of food safety, animal protection and animal health, plant protection and plant health, constitute State aid incompatible with the internal market, in so far as it distorts or threatens to distort competition by favouring certain undertakings or the production of certain goods within the meaning of Article 107(1) of the TFEU or, at least, does that tax exemption constitute an integral part of a State aid that is subject to notification to the European Commission within the meaning of Article 108(3) of the TFEU?
4. Do the principles of EU law, notably the principles of equality, non-discrimination, competition (including the prohibition of reverse discrimination) and freedom to conduct business preclude a national provision that:
 - (a) Imposes the obligation to pay the 'Tax' on large retail food undertakings only?
 - (b) Excludes from the scope of the 'Tax' outlets or micro-enterprises with a sales area of less than 2 000 m² and which are not integrated in a group, or which do not belong to an undertaking, that uses one or more ensigns and which has, at national level, a cumulative sales area of 6 000 m² or more?

⁽¹⁾ Regulation (EC) No 882/2004 of the European Parliament and of the Council of 29 April 2004 on official controls performed to ensure the verification of compliance with feed and food law, animal health and animal welfare rules (OJ 2004 L 165, p. 1).