5. Does the scope of the principle of good faith in relation to the levying of VAT also encompass the right of persons to exemption from import VAT (under Article 143(1)(d) of the VAT Directive) in cases such as that in the main proceedings, that is to say, where the customs office denies the right of a taxable person to exemption from import VAT on the basis that the conditions for further supply of goods within the European Union (Article 138 of the VAT Directive) were not complied with?

6. Is Article 143(1)(d) of the VAT Directive to be interpreted as prohibiting an administrative practice of Member States under which the assumption that (i) the right of disposal was not transferred to a specific contractual partner and (ii) that the taxpayer knew or could have known about possible VAT fraud committed by the contractual partner is based on the fact that the undertaking communicated with the contractual partners by electronic means of communication and that it was established when the investigation was carried out by a tax authority that the contractual partners did not operate at the addresses specified and did not declare the VAT on the transactions with the taxable person?

7. Is Article 143(1)(d) of the VAT Directive to be interpreted as meaning that, although the duty to substantiate the right to a tax exemption falls on the taxpayer, this does not, however, mean that the competent public authority deciding the issue of transfer of the right of disposal has no obligation to collect information accessible only to public authorities?

([1]) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, OJ 2006 L 347, p. 1.

Request for a preliminary ruling from the Juzgado de Primera Instancia de Cartagena (Spain) lodged on 3 March 2017 — Bankia S.A. v Juan Carlos Marí Merino, Juan Pérez Gavilán and María Concepción Marí Merino

(Case C-109/17)

(2017/C 161/16)

Language of the case: Spanish

Referring court

Juzgado de Primera Instancia de Cartagena

Parties to the main proceedings

Applicant: Bankia S.A.

Defendants: Juan Carlos Marí Merino, Juan Pérez Gavilán and María Concepción Marí Merino

Questions referred

1. Must Directive 2005/29/EEC ([1]) be interpreted as meaning that national legislation such as that currently regulating Spanish mortgage enforcement — Article 695 et seq. in conjunction with Article 552(1) of the Ley de Enjuiciamiento Civil (Code of Civil Procedure) — which does not provide for the review by the courts, of their own motion or even at the request of one of the parties, of unfair commercial practices, is contrary to Article 11 of that directive because that national legislation hinders or prevents review by the courts of contracts or acts which may contain unfair commercial practices?

2. Must Directive 2005/29/EEC be interpreted as meaning that national legislation such as the Spanish law which does not ensure actual compliance with the code of conduct if the party seeking enforcement of a debt decides not to apply that code (Articles 5 and 6 in conjunction with Article 15 of Royal Decree-Law No 6 of 9 March 2012) is contrary to Article 11 of that directive?

3. Must Article 11 of Directive 2005/29/EEC be interpreted as precluding Spanish national legislation which does not allow a consumer, during mortgage enforcement proceedings, to request compliance with a code of conduct, in particular as regards the giving of a property in payment and extinguishment of the debt — Point 3 of the Annex to Royal Decree-Law No 6 of 9 March 2012, Code of Good Practice?

(1) Directive 2005/29/EC of the European Parliament and of the Council of 11 May 2005 concerning unfair business-to-consumer commercial practices in the internal market and amending Council Directive 84/450/EEC, Directives 97/7/EC, 98/27/EC and 2002/65/EC of the European Parliament and of the Council and Regulation (EC) No 2006/2004 of the European Parliament and of the Council (OJ 2005 L 149, p. 22).

Request for a preliminary ruling from the Hof van beroep te Brussel (Belgium) lodged on 13 March 2017 — Mitsubishi Shoji Kaisha Ltd, Mitsubishi Caterpillar Forklift Europe BV v Duma Forklifts NV, G.S. International BVBA

(Case C-129/17)

(2017/C 161/17)

Language of the case: Dutch

Referring court

Hof van beroep te Brussel

Parties to the main proceedings

Appellants: Mitsubishi Shoji Kaisha Ltd, Mitsubishi Caterpillar Forklift Europe BV

Respondents: Duma Forklifts NV, G.S. International BVBA

Questions referred

1. (a) Do Article 5 of Directive 2008/95/EC (1) and Article 9 of Council Regulation (EC) No 207/2009 (2) of 26 February 2009 on the Community trade mark (codified version) cover the right of the trade-mark proprietor to oppose the removal, by a third party, without the consent of the trade-mark proprietor, of all signs identical to the trade marks which had been applied to the goods (debranding), in the case where the goods concerned have never previously been traded within the European Economic Area, such as goods placed in a customs warehouse, and where the removal by the third party occurs with a view to importing or placing those goods on the market within the European Economic Area?

   (b) Does it make any difference to the answer to Question (a) above whether the importation of those goods or their placing on the market within the European Economic Area occurs under its own distinctive sign applied by the third party (rebranding)?

2. Does it make any difference to the answer to the first question whether the goods thus imported or placed on the market are, on the basis of their outward appearance or model, still identified by the relevant average consumer as originating from the trade-mark proprietor?

(1) Directive of the European Parliament and of the Council of 22 October 2008 to approximate the laws of the Member States relating to trade marks (codified version) (OJ 2008 L 299, p. 25).
(2) (OJ 2009 L 78, p. 1).

Appeal brought on 24 March 2017 by the European Union, represented by the Court of Justice of the European Union, against the judgment of the General Court (Third Chamber, Extended Composition) delivered on 1 February 2017 in Case T-479/14, *Kendrion* v *European Union*

(Case C-150/17 P)

(2017/C 161/18)

Language of the case: Dutch

Parties

Appellant: European Union, represented by the Court of Justice of the European Union (represented by: J. Inghelram and E. Beysen, acting as Agents)