

Request for a preliminary ruling from the Tribunal Superior de Justicia de Cataluña (Spain) lodged on 10 October 2017 — Prenatal S.A. v Tribunal Económico Administrativo Regional de Cataluña (TEARC)

(Case C-589/17)

(2018/C 022/28)

Language of the case: Spanish

Referring court

Tribunal Superior de Justicia de Cataluña

Parties to the main proceedings

Applicant: Prenatal S.A.

Defendant: Tribunal Económico Administrativo Regional de Cataluña (TEARC)

Questions referred

- 1) Where an application for remission has been made and the Commission notifies its decision that the case has elements of fact and law similar to a previous case already resolved by the Commission or its decision that there is a comparable case pending resolution, is either of those decisions to be regarded as an act with legal content which is binding on the authorities of the Member State in which application for remission is made and is therefore open to appeal by the person seeking remission [Article 239 of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code ⁽¹⁾] or requesting that there be no entry in the accounts (Article 220(2)(b) of the Community Customs Code)?
- 2) If it is not to be regarded as a Commission decision with binding legal content, is it then for the national authorities to evaluate whether there are comparable elements of fact or law in the case?
- 3) In the event of an affirmative reply, if that analysis has been made and led to the conclusion that such elements are not present, is it necessary to apply Article 905(1) of Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code and, therefore, must the Commission issue a decision with legal content binding on those national authorities?
- 4) In the event of an affirmative reply, does the use of the term 'the Member State' in Article 905(1) of Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code ⁽²⁾ mean that every authority, including the judicial authority, is under an obligation to request the Commission to take a decision?

⁽¹⁾ OJ 1992 L 302, p. 1.

⁽²⁾ OJ 1993 L 253, p. 1.

Request for a preliminary ruling from the Grondwettelijk Hof (Belgium) lodged on 16 October 2017 — Belgisch Syndicaat van Chiropraxie and Others

(Case C-597/17)

(2018/C 022/29)

Language of the case: Dutch

Referring court

Grondwettelijk Hof