Parties to the main proceedings

Appellant: Agrenergy Srl

Respondent: Ministero dello Sviluppo Economico

Question referred

Should Article 3(3)(a) of Directive 2009/28/EC (¹) be interpreted — including in view of the general principle of the protection of legitimate expectations and the overall system of rules introduced by that directive to incentivise the production of energy from renewable sources — as rendering incompatible with EU law national legislation which allows the Italian Government, in subsequent implementing decrees, to reduce or even remove incentives introduced earlier?

(1) Directive 2009/28/EC of the European Parliament and of the Council of 23 April 2009 on the promotion of the use of energy from renewable sources and amending and subsequently repealing Directives 2001/77/EC and 2003/30/EC (OJ 2009 L 140, p. 16).

Request for a preliminary ruling from the Tribunal Central Administrativo Sul (Portugal) lodged on 12 March 2018 — Fazenda Pública v Carlos Manuel Patrício Teixeira, Maria Madalena da Silva Moreira Patrício Teixeira

(Case C-184/18)

(2018/C 182/15)

Language of the case: Portuguese

Referring court

Tribunal Central Administrativo Sul

Parties to the main proceedings

Applicant: Fazenda Pública

Defendants: Carlos Manuel Patrício Teixeira, Maria Madalena da Silva Moreira Patrício Teixeira

Question referred

Must the combined provisions of Articles 12, 56, 57 and 58 of the Treaty establishing the European Community (now Articles 18, 63, 64 and 65 of the Treaty on the Functioning of the European Union) be interpreted to the effect that they preclude national legislation such as that at issue in the main proceedings (Article 43(2) of the Código do Imposto sobre o Rendimento das Pessoas Singulares, approved by Decree-Law No 442-A/88 of 30 November 1988, as amended by Law No 109- B/2001 of 27 December 2001) which subjects capital gains resulting from the transfer of immovable property situated in a Member State (Portugal) where that transfer is made by a national of that Member State residing in a third country (Angola) to a tax burden greater than that which would be applicable for the same type of transaction to capital gains realised by a resident of the State in which that immovable property is situated?'

Request for a preliminary ruling from the Tribunal Supremo (Spain) lodged on 9 March 2018 — Oro Efectivo S.L. v Diputación Foral de Bizkaia

(Case C-185/18)

(2018/C 182/16)

Language of the case: Spanish

Referring court

Tribunal Supremo