

**Request for a preliminary ruling from the Korkein hallinto-oikeus (Finland) lodged on
28 May 2020 — B Oy**

(Case C-223/20)

(2020/C 262/23)

Language of the case: Finnish

Referring court

Korkein hallinto-oikeus

Parties to the main proceedings

Appellant: B Oy

Other party: Veronsaajien oikeudenvalvontayksikkö

Questions referred

1. Is Article 4 of Directive 92/83/EEC ⁽¹⁾ to be interpreted as meaning that a Member State which applies reduced rates of excise duty to beer produced by independent small breweries pursuant to that provision must also apply the provision on the joint taxation of small breweries contained in the second sentence of Article 4(2) of that directive, or is the application of the latter provision left to the discretion of the Member State concerned?
2. Does the second sentence of Article 4(2) of Directive 92/83/EEC have direct effect?

⁽¹⁾ Council Directive 92/83/EEC of 19 October 1992 on the harmonisation of the structures of excise duties on alcohol and alcoholic beverages (OJ 1992 L 316, p. 21).

**Request for a preliminary ruling from the Augstākā tiesa (Senāts) (Latvia) lodged on 4 June 2020 —
SIA ‘Sātiņi-S’ v Lauku atbalsta dienests**

(Case C-234/20)

(2020/C 262/24)

Language of the case: Latvian

Referring court

Augstākā tiesa (Senāts)

Parties to the main proceedings

Applicant: SIA ‘Sātiņi-S’

Defendant: Lauku atbalsta dienests

Questions referred

1. Must Article 30(6)(a) of Regulation (EU) No 1305/2013 of the European Parliament and of the Council of 17 December 2013 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD) and repealing Council Regulation (EC) No 1698/2005 ⁽¹⁾ be interpreted as meaning that peat bogs are completely excluded from Natura 2000 payments?
2. If the reply to the first question is in the negative, are peat bogs included in agricultural or forest areas?