

Request for a preliminary ruling from the Augstākā tiesa (Senāts) (Latvia) lodged on 4 February 2021 — SIA ‘PRODEX’ v Valsts ieņēmumu dienests

(Case C-72/21)

(2021/C 138/26)

Language of the case: Latvian

Referring court

Augstākā tiesa (Senāts)

Parties to the main proceedings

Applicant at first instance and appellant: SIA ‘PRODEX’

Defendant at first instance and respondent: Valsts ieņēmumu dienests

Questions referred

1. Must the Combined Nomenclature set out in Annex I to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature ⁽¹⁾ and on the Common Customs Tariff, as amended by Commission Regulation (EU) No 1006/2011 ⁽²⁾ of 27 September 2011, be interpreted as meaning that subheading 4418 20 of the Combined Nomenclature can include door frames and thresholds as separate goods?
2. In the light of the first sentence of rule 2(a) of the general rules for the interpretation of the Combined Nomenclature, included in Annex I, Part One, Section I A of Commission Regulation (EU) No 1006/2011 of 27 September 2011 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff, can subheading 4418 20 of the Combined Nomenclature also include unfinished door frames, door panels and thresholds provided that they have the essential features of complete and finished door frames and thresholds?
3. Must the wood panels and mouldings at issue in the main proceedings, which have a profile and decorative finish which objectively establish that their use in the manufacture of doors, door frames and thresholds is foreseeable, but which, prior to assembly of the door, must be cut to adjust their length and must have spaces made on them for fixing, and, if necessary, must have spaces for hinges and spaces for locks included in them, be classified under subheading 4418 20 or, based on the features of the specific panels or mouldings, under headings 4411 and 4412 of the Combined Nomenclature?

⁽¹⁾ OJ 1987 L 256, p. 1.

⁽²⁾ Commission Regulation (EU) No 1006/2011 of 27 September 2011 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ 2011 L 282, p. 1).

Request for a preliminary ruling from the Administratīvā apgabaltiesa (Latvia) lodged on 1 February 2021 — AS ‘PrivatBank’, A, B, Unimain Holdings Limited v Finanšu un kapitāla tirgus komisija

(Case C-78/21)

(2021/C 138/27)

Language of the case: Latvian

Referring court

Administratīvā apgabaltiesa