Parties to the main proceedings

Applicant: Maxxus Group GmbH & Co. KG

Defendant: Globus Holding GmbH & Co. KG

Question referred

Are Directive 2008/95/EC, ([1]) in particular in Article 12, and

Directive (EU) 2015/2436, ([2]) in particular in Articles 16, 17 and 19,

to be interpreted as meaning that the *effet utile* of those provisions prohibits an interpretation of national procedural law which

1. imposes on the applicant in civil proceedings for cancellation of a national registered trade mark on grounds of revocation for non-use a burden of raising and presenting an issue, as distinguished from the burden of proof; and

2. requires the applicant, in the context of that burden of raising and presenting an issue,

   a. to make, in such proceedings, substantiated submissions regarding the defendant's non-use of the trade mark, to the extent that it is possible for the applicant to do so; and

   b. to carry out, for that purpose, its own research into the market, in a manner which is appropriate to the request for cancellation and to the specific nature of the trade mark concerned.

([1]) Directive 2008/95/EC 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]) Directive (EU) 2015/2436 of the European Parliament and of the Council of 16 December 2015 to approximate the laws of the Member States relating to trade marks (OJ 2015 L 336, p. 1).

Request for a preliminary ruling from the Kúria (Hungary) lodged on 25 March 2021 — FAWKES Kft. v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága

(Case C-187/21)

(2021/C 228/29)

Language of the case: Hungarian

Referring court

Kúria

Parties to the main proceedings

Applicant: FAWKES Kft.

Defendant: Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága

Questions referred

1. Must Article 30(2)(a) and (b) of Council Regulation (EEC) No 2913/92 ([1]) of 12 October 1992 establishing the Community Customs Code be interpreted as meaning that only the values listed in the database created from the customs clearances of the Member State's own customs authority may and must be taken into account as the customs value?

2. If the first question is answered in the negative, is it necessary, for the purposes of determining the customs value in accordance with Article 30(2)(a) and (b), to approach the customs authorities of other Member States in order to obtain the customs value of similar goods listed in their databases, and/or is it necessary to consult a Community database and obtain the customs values listed in it?

3. May Article 30(2)(a) and (b) of Regulation No 2913/92 be interpreted as meaning that, for the purposes of determining the customs value, account may not be taken of transaction values relating to transactions performed by the applicant for customs clearance himself, even if those values have not been challenged either by the national customs authority or by the national authorities of other Member States?

4. Must the requirement of 'at or about the same time', laid down in Article 30(2)(a) and (b) of Regulation No 2913/92, be interpreted as meaning that it may be limited to a period of +/- 45 days before and after customs clearance?

(1) OJ 1992 L 302, p. 1, Special edition in Hungarian Chapter 02 Volume 004 P. 307.

Request for a preliminary ruling from the Kúria (Hungary) lodged on 25 March 2021 — Megatherm-Csillaghegy Kft. v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága

(Case C-188/21)

(2021/C 228/30)

Language of the case: Hungarian

Referring court

Kúria

Parties to the main proceedings

Applicant: Megatherm-Csillaghegy Kft.

Defendant: Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága

Questions referred

1. Must the principle of the neutrality of value added tax, as well as recital 30 and Articles 63, 167, 168, 178 to 180, 182 and 273 of the VAT Directive, (1) be interpreted as meaning that they preclude the last sentence of Article 137(3) of az általános forgalmi adóról szóló 2007. évi CXXVII. törvény (Law CXXVII of 2007 on Value Added Tax), in the version in force between 1 January 2015 and 31 December 2017, whereby, 'even in the case where the tax authority revokes the taxable person's tax identification number without having suspended it, the taxable person shall lose his or her right to deduct tax on the date on which the decision revoking that number becomes final', and Article 137 thereof, in the version in force between 1 January 2018 and 26 November 2020, whereby, 'if the national tax and customs authority revokes the taxable person's tax identification number, the taxable person shall lose the right to deduct tax on the date on which the decision revoking that number becomes final'?

2. Must Article 273 of the VAT Directive be interpreted as meaning that loss of the right to deduct tax as a mandatory legal consequence goes (disproportionately) beyond what is necessary in order to attain the objective of collecting tax and combating tax evasion?

(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 College van Beroep voor het bedrijfsleven (Netherlands) lodged on 26 March 2021 — R. en R. v Minister van Landbouw, Natuur en Voedselkwaliteit

(Case C-189/21)

(2021/C 228/31)

Language of the case: Dutch

Referring court

College van Beroep voor het bedrijfsleven

Parties to the main proceedings

Applicant: R. en R.

Defendant: Minister van Landbouw, Natuur en Voedselkwaliteit