

It should be noted that, in case (a), the progressive rates range between 14,5 % and 48 %, and the upper marginal rate can be increased by up to 5 % if the total amount of income exceeds a certain threshold, while, in case (b), the special rate is 28 %.

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**Request for a preliminary ruling from the Augstākā tiesa (Senāts) (Latvia) lodged on 21 April 2021 —  
SIA Piltenes meži v Lauku atbalsta dienests**

(Case C-251/21)

(2021/C 252/19)

*Language of the case: Latvian*

**Referring court**

Augstākā tiesa (Senāts)

**Parties to the main proceedings**

*Applicant at first instance and appellant in cassation: SIA Piltenes meži*

*Other party: Lauku atbalsta dienests*

**Questions referred**

1. Do payments for micro-reserves created in a forest area in pursuance of the objectives of Directive 2009/147/EC of the European Parliament and of the Council of 30 November 2009 on the conservation of wild birds <sup>(1)</sup> fall within the scope of Article 30(6) 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? <sup>(2)</sup>
2. Is the award of compensation for micro-reserves created in pursuance of the objectives of Directive 2009/147/EC of the European Parliament and of the Council of 30 November 2009 on the conservation of wild birds subject to the restrictions which Commission Regulation (EU) No 702/2014 of 25 June 2014 declaring certain categories of aid in the agricultural and forestry sectors and in rural areas compatible with the internal market in application of Articles 107 and 108 of the Treaty on the Functioning of the European Union <sup>(3)</sup> lays down in respect of payments for undertakings in difficulty?

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<sup>(1)</sup> OJ 2010 L 20, p. 7.

<sup>(2)</sup> OJ 2013 L 347, p. 487.

<sup>(3)</sup> OJ 2014 L 193, p. 1.

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**Request for a preliminary ruling from the Okrazhen sad Vidin (Bulgaria) lodged on 23 April 2021 —  
Corporate Commercial Bank AD, in insolvency v Elit Petrol AD**

(Case C-260/21)

(2021/C 252/20)

*Language of the case: Bulgarian*

**Referring court**

Okrazhen sad Vidin

**Parties to the main proceedings**

*Applicant: Corporate Commercial Bank AD, in insolvency*

*Defendant: Elit Petrol AD*