

Request for a preliminary ruling from the Augstākā tiesa (Latvia) lodged on 27 March 2017 — SIA ‘E LATS’**(Case C-154/17)**

(2017/C 195/18)

*Language of the case: Latvian***Referring court**

Augstākā tiesa

Parties to the main proceedings*Appellant:* SIA ‘E LATS’*Respondent:* Valsts ieņēmumu dienests**Questions referred**

1. Must Article 311(1)(1) of Council Directive 2006/112/EC ⁽¹⁾ on the common system of value added tax be interpreted as meaning that used articles, acquired by a trader, that contain precious metals or precious stones (as in the present case) and are resold principally in order for those precious metals or precious stones to be extracted, may be regarded as second-hand goods?
2. If the answer to question 1 is in the affirmative, is it relevant, for the purpose of limiting the application of the special arrangements, that the trader knows that the subsequent buyer intends to extract the precious metals or precious stones present in the used articles, or are the objective characteristics of the transaction (the quantity of goods, legal status of the counterparty to the transaction, etc.) relevant?

⁽¹⁾ OJ 2006 L 347, p. 1.

Request for a preliminary ruling from the Tribunal Supremo (Spain) lodged on 3 April 2017 — Asociación Nacional de Productores de Ganado Porcino v Administración del Estado**(Case C-169/17)**

(2017/C 195/19)

*Language of the case: Spanish***Referring court**

Tribunal Supremo

Parties to the main proceedings*Applicant:* Asociación Nacional de Productores de Ganado Porcino*Defendant:* Administración del Estado**Questions referred**

1. Are Articles 34 [TFEU] and 35 TFEU to be interpreted as precluding national legislation such as Article 8(1) of Royal Decree 4/2014 of 10 January approving the quality standard for Iberian meat, ham, shoulder ham and loin, which makes the use of the term ‘ibérico’ on products processed or marketed in Spain subject to the breeders of Iberian pigs in intensive farming systems (de cebo) increasing the total minimum unobstructed floor area per animal of more than 110 kg to 2 m², even if it can — if appropriate — be demonstrated that the aim of that measure is to improve the quality of the products covered by the legislation?