

Request for a preliminary ruling from the Finanzgericht München (Germany) lodged on 4 July 2019 — BMW Bayerische Motorenwerke AG v Hauptzollamt München

(Case C-509/19)

(2019/C 328/23)

Language of the case: German

Referring court

Finanzgericht München

Parties to the main proceedings

Applicant: BMW Bayerische Motorenwerke AG

Defendant: Hauptzollamt München

Question referred

Should the development costs for software that has been produced in the European Union, made available to the seller by the buyer free of charge and installed on the imported control unit be added to the transaction value for the imported product pursuant to Article 71(1)(b) of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code ⁽¹⁾ if they are not included in the price actually paid or payable for the imported product?

⁽¹⁾ OJ 2013 L 269, p. 1.

Request for a preliminary ruling from the Verwaltungsgericht Berlin (Germany) lodged on 9 July 2019 — NMI Technologietransfer GmbH v EuroNorm GmbH

(Case C-516/19)

(2019/C 328/24)

Language of the case: German

Referring court

Verwaltungsgericht Berlin

Parties to the main proceedings

Applicant: NMI Technologietransfer GmbH

Defendant: EuroNorm GmbH

Questions referred

1. Can a limited liability company which carries out an economic activity not be regarded as a small and medium-sized enterprise ('SME') pursuant to Article 3(4) of Annex I to Regulation No 651/2014 ⁽¹⁾ on the ground that 90 % of its share capital is held by a foundation established under civil law in whose Board of Trustees of 17 members, which is not empowered to manage the foundation, two of the members are representatives of ministries, one is the mayor of a city, one is the rector of a university, three are professors of that university, one is the president of a separate institute of higher education and one is the director of a chamber of commerce and industry?
2. Are State universities, institutes of higher education and German chambers of commerce and industry public bodies within the meaning of Article 3(4) of Annex I to Regulation No 651/2014?
3. Are persons who work on the board of trustees of a foundation on a voluntary basis public bodies within the meaning of Article 3(4) of Annex I to Regulation No 651/2014 for the sole reason that they work in a public body as their main profession?
4. Does the control exercised by public bodies within the meaning of Article 3(4) of Annex I to Regulation No 651/2014 require that the organs of the public bodies are able to instruct the voluntary members of a board of trustees to vote in a specific way on the board of trustees on the basis of a legal relationship?
5. Does indirect control of voting rights by public bodies require that it be established that the public bodies influence members of a board of trustees in such a way that they exercise their voting rights in the manner specified by the public bodies?
6. Does indirect control of voting rights by public bodies exist merely if there is a possibility that voluntary members of a board of trustees will take account of interests of their public organisations of origin when carrying out their activity on the board of trustees?
7. Does the term 'are [...] controlled, jointly' within the meaning of Article 3(4) of Annex I to Regulation No 651/2014 require that it can be established that the public bodies form a common policy in relation to the voting rights?
8. Does the term 'are [...] controlled' within the meaning of Article 3(4) of Annex I to Regulation No 651/2014 depend on the actual application of the statutes by the foundation or on a possible understanding of the wording of the statutes?

⁽¹⁾ Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (OJ 2014 L 187, p. 1).

**Request for a preliminary ruling from the Krajský soud v Ostravě (Czech Republic) lodged on 9 July 2019 —
ARMOSTAV MÍSTEK s.r.o. v Odvolací finanční ředitelství**

(Case C-520/19)

(2019/C 328/25)

Language of the case: Czech

Referring court

Krajský soud v Ostravě

Parties to the main proceedings

Applicant: ARMOSTAV MÍSTEK s.r.o.