

Request for a preliminary ruling from the Tribunal Arbitral Tributário (Centro de Arbitragem Administrativa — CAAD) (Portugal) lodged on 23 August 2019 — PAGE Internacional Lda. v Autoridade Tributária e Aduaneira

(Case C-630/19)

(2019/C 383/55)

Language of the case: Portuguese

Referring court

Tribunal Arbitral Tributário (Centro de Arbitragem Administrativa — CAAD)

Parties to the main proceedings

Applicant: PAGE Internacional Lda.

Defendant: Autoridade Tributária e Aduaneira

Question referred

Must Article 168(a) and Article 176 of Council Directive 2006/112/EC⁽¹⁾ of 28 November 2006 on the common system of value added tax and the principles of VAT neutrality and of proportionality be interpreted as meaning that the Portuguese legislature is entitled, under Article 21(1)(d) and 21(2)(d) of the Código do Imposto sobre o Valor Acrescentado (Value Added Tax Code), as approved by Decree No 394-B/84 of 26 December 1984, to limit the deductibility of the input VAT on expenditure on food to 50 %, even where the taxable person demonstrates that all that expenditure has been fully applied to the carrying on of its taxed economic activity?

⁽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 Centrale Raad van Beroep (Netherlands) lodged on 26 August 2019 — Y v CAK

(Case C-636/19)

(2019/C 383/56)

Language of the case: Dutch

Referring court

Centrale Raad van Beroep

Parties to the main proceedings

Applicant: Y

Defendant: CAK

Questions referred

1. Must Directive 2011/24/EU⁽¹⁾ be interpreted as meaning that persons referred to in Article 24 of Regulation (EC) No 883/2004,⁽²⁾ who receive benefits in their country of residence at the expense of the Netherlands but who are not insured in the Netherlands under the statutory health insurance scheme can rely directly on that directive for the reimbursement of costs of care provided?

If not,

2. Does it follow from Article 56 TFEU that, in a case such as the present one, not granting reimbursement for care provided in a Member State other than the country of residence or the country providing the pension is an unjustified obstacle to the free movement of services?

(¹) Directive 2011/24/EU of the European Parliament and of the Council of 9 March 2011 on the application of patients' rights in cross-border health-care (OJ 2011 L 88, p. 45).

(²) Regulation (EC) No 883/2004 of the European Parliament and of the Council of 29 April 2004 on the coordination of social security systems (OJ 2004 L 166, p. 1).

Appeal brought on 9 September 2019 by Changmao Biochemical Engineering Co. Ltd against the judgment of the General Court (Second Chamber) delivered on 28 June 2019 in Case T-741/16: Changmao Biochemical Engineering v Commission

(Case C-666/19 P)

(2019/C 383/57)

Language of the case: English

Parties

Appellant: Changmao Biochemical Engineering Co. Ltd (represented by: K. Adamantopoulos and P. Billiet, avocats)

Other parties to the proceedings: European Commission, Hyet Sweet

Form of order sought

The appellant claims that the Court should:

- set aside the judgment of the General Court of the European Union of 28 June 2019 in Case T-741/16 in its entirety;
- grant the form of order sought by the appellant in its action before the General Court and annul the Contested Regulation (¹), in so far as it relates to the appellant, pursuant to Article 61 of the Statute of the Court of Justice; and
- order the defendant and the intervener before the General Court to pay the appellant's costs of this appeal and those of the proceedings before the General Court in Case T-741/16.

In the alternative, the appellant respectfully requests the Court of Justice to:

- refer the case back to the General Court of the European Union for it to rule on the second part of the first plea of the application;
- in the further alternative, refer the case back to the General Court of the European Union for it to rule on any other of the appellant's pleas, as justified by the state of procedure; and