



C/2024/1537

26.2.2024

Reference for a preliminary ruling from High Court (Ireland) made on 7 December 2023 — PJ Carroll & Company Ltd and Nicoventures Trading Ltd v The Minister for Health, Ireland and The Attorney General

(Case C-759/23, PJ Carroll and Nicoventures Trading)

(C/2024/1537)

Language of the case: English

Referring court

High Court

Parties to the main proceedings

Applicants: PJ Carroll & Company Ltd and Nicoventures Trading Ltd

Respondents: The Minister for Health, Ireland and The Attorney General

Questions referred

1. Is the delegated directive ⁽¹⁾ invalid on the basis that it goes beyond the powers granted by Articles 7(12) and 11(6) of Directive 2014/40/EU ⁽²⁾, in light of Article 290 TFEU, and taking into account Article 2(14), 19 and 28 of Directive 2014/40/EU?
2. Is the delegated directive invalid on the basis that the Commission was not entitled to conclude that there was a substantial change of circumstances within the meaning of Article 7(12) and/or 11(6) and/or 2(28) of Directive 2014/40/EU?

⁽¹⁾ Commission Delegated Directive (EU) 2022/2100 of 29 June 2022 amending Directive 2014/40/EU of the European Parliament and of the Council as regards the withdrawal of certain exemptions in respect of heated tobacco products (OJ 2022, L 283, p. 4).

⁽²⁾ Directive 2014/40/EU of the European Parliament and of the Council of 3 April 2014 on the approximation of the laws, regulations and administrative provisions of the Member States concerning the manufacture, presentation and sale of tobacco and related products and repealing Directive 2001/37/EC (OJ 2014, L 127, p. 1).