

Parties to the main proceedings

Applicant: Stryker EMEA Supply Chain Services BV

Defendant: Inspecteur van de Belastingdienst/Douane kantoor Rotterdam Rijnmond

Questions referred

1. Should heading 9021 of the CN be interpreted as meaning that implant screws as described in 4 above, which are solely intended to be implanted in the human body for the treatment of fractures or the fixation of prostheses, may be classified thereunder?
2. Is Regulation No 1212/2014 ⁽¹⁾ valid?

⁽¹⁾ Commission Implementing Regulation (EU) No 1212/2014 of 11 November 2014 concerning the classification of certain goods in the Combined Nomenclature (OJ 2014 L 329, p. 3).

**Request for a preliminary ruling from the Szombathelyi Közigazgatási és Munkaügyi Bíróság
(Hungary) lodged on 29 January 2016 — ‘SEGRO’ Kft. v Vas Megyei Kormányhivatal Sárvári Járási
Földhivatala**

(Case C-52/16)

(2016/C 136/22)

Language of the case: Hungarian

Referring court

Szombathelyi Közigazgatási és Munkaügyi Bíróság

Parties to the main proceedings

Applicant: ‘SEGRO’ Kft.

Defendant: Vas Megyei Kormányhivatal Sárvári Járási Földhivatala

Questions referred

1. Must Articles 49 and 63 of the Treaty on the Functioning of the European Union and Articles 17 and 47 of the Charter of Fundamental Rights of the European Union be interpreted as precluding a Member State’s legislation such as that at issue in the main proceedings, which — without considering other criteria — lays down the obligation to cancel the registration of the rights of usufruct and rights of use burdening agricultural land, which have been registered in the name of companies or natural persons who are not close relatives of the proprietor of the land, without at the same time prescribing, in favour of the proprietors of the extinguished rights of usufruct and of use, compensation for the financial losses which, while it cannot be claimed in the context of the settlement of accounts between the parties, does arise from valid contracts?

2. Must Articles 49 and 63 of the Treaty on the Functioning of the European Union and Articles 17 and 47 of the Charter of Fundamental Rights of the European Union be interpreted as precluding a Member State's legislation which — without considering other criteria — lays down the obligation to cancel the registration of the rights of usufruct and of use burdening agricultural land, which have been registered, pursuant to contracts concluded before 30 April 2014, in the name of companies or natural persons who are not close relatives of the proprietor of the land, and at the same time prescribes, in favour of the proprietors of the extinguished rights of usufruct and of use, compensation for the financial losses which, while it cannot be claimed in the context of the settlement of accounts between the parties, does arise from valid contracts?

**Reference for a preliminary ruling from High Court of Justice Queen's Bench Division
(Administrative Court) (United Kingdom) made on 10 February 2016 — Prospector Offshore
Drilling SA, Prospector Rig 1 Contracting Company SARL, Prospector Rig 5 Contracting Company
SARL, Enesco plc, Enesco Offshore UK Limited, Rowan Companies plc, Rowan Cayman Limited, v Her
Majesty's Treasury, Commissioners for Her Majesty's Revenue and Customs**

(Case C-72/16)

(2016/C 136/23)

Language of the case: English

Referring court

High Court of Justice Queen's Bench Division (Administrative Court)

Parties to the main proceedings

Applicants: Prospector Offshore Drilling SA, Prospector Rig 1 Contracting Company SARL, Prospector Rig 5 Contracting Company SARL, Enesco plc, Enesco Offshore UK Limited, Rowan Companies plc, Rowan Cayman Limited

Defendants: Her Majesty's Treasury, Commissioners for Her Majesty's Revenue and Customs

Questions referred

1. Do Articles 49, 56 or 63 TFEU preclude legislation, such as Part 8ZA of the Corporation Tax Act 2010, which governs the relief for expenditure available in relation to the UK taxable profits of a company providing drilling services to the oil industry (an 'oil contractor') from activities (the 'affected trade') involving the use of certain types of assets ('relevant assets') leased from a person 'associated' with the oil contractor, that:
 - 1.1. for the purposes of computing the profits of the affected trade, imposes a pre-determined cap on the deductibility of payments for leasing relevant assets from associated persons, calculated by reference to the original cost of the leased asset;
 - 1.2. states that the amount of payments that have been so disallowed by the cap may be relieved against UK taxable profits (if any) of the oil contractor or other companies within the same group, which do not arise from an affected trade; and
 - 1.3. ring-fences profits from the affected trade by preventing UK incurred costs or both UK and non-UK losses from elsewhere in the oil contractor's group from being set off against the profits of the affected trade, but permits them to be set against other profits (if any)?