

Request for a preliminary ruling from the Curtea de Apel Cluj (Romania) lodged on 18 February 2014 — SC Vicdantrans SRL v Direcția Generală Regională a Finanțelor Publice Cluj Napoca prin Administrația Județeană a Finanțelor Publice Bihor, Administrația Fondului pentru Mediu

(Case C-73/15)

(2015/C 155/14)

Language of the case: Romanian

Referring court

Curtea de Apel Oradea

Parties to the main proceedings

Appellant: SC Vicdantrans SRL

Respondent: Direcția Generală Regională a Finanțelor Publice Cluj Napoca prin Administrația Județeană a Finanțelor Publice Bihor, Administrația Fondului pentru Mediu

Question referred

Must Article 110 of the Treaty on the Functioning of the European Union be interpreted as precluding a Member State from establishing a tax, called an ‘environmental stamp duty’, such as that provided for in Emergency Government Order No 9/2013, payable upon the registration of second-hand motor vehicles coming from another Member State or upon the transfer of ownership of second-hand motor vehicles purchased on the domestic market, but not payable in respect of second-hand motor vehicles purchased on the domestic market for which a similar tax — levied contrary to EU law — had been previously paid which has not been repaid?

Request for a preliminary ruling from the Finanzgericht Baden-Württemberg (Germany) lodged on 20 February 2015 — Robert Fuchs AG v Hauptzollamt Lörrach

(Case C-80/15)

(2015/C 155/15)

Language of the case: German

Referring court

Finanzgericht Baden-Württemberg

Parties to the main proceedings

Applicant: Robert Fuchs AG

Defendant: Hauptzollamt Lörrach

Question referred

Must Article 555(1)(a) of Commission Regulation (EEC) No 2454/93 of 2 July 1993 ⁽¹⁾ laying down provisions for the Customs Code as amended by Commission Regulation (EC) No 2286/2003 of 18 December 2003 ⁽²⁾ be interpreted as meaning that remunerated flight training with helicopters in which a trainer and trainee are in the helicopter also amounts to a commercial use of a means of transport?

⁽¹⁾ Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (OJ 1993, L 253, p. 1).

⁽²⁾ Commission Regulation (EC) No 2286/2003 of 18 December 2003 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (OJ 2003, L 343 p. 1).