

Reference for a preliminary ruling from First-tier Tribunal (Tax Chamber) (United Kingdom) made on 29 April 2015 — Invamed Group Ltd, Invacare UK Ltd, Days Healthcare Ltd, Electric Mobility Euro Ltd, Medicare Technology Ltd, Sunrise Medical Ltd v Commissioners for Her Majesty's Revenue & Customs

(Case C-198/15)

(2015/C 228/07)

Language of the case: English

Referring court

First-tier Tribunal (Tax Chamber)

Parties to the main proceedings

Applicants: Invamed Group Ltd, Invacare UK Ltd, Days Healthcare Ltd, Electric Mobility Euro Ltd, Medicare Technology Ltd, Sunrise Medical Ltd

Defendant: Commissioners for Her Majesty's Revenue & Customs

Questions referred

The Questions referred relate to Annex I of Council Regulation (EEC) No 2658/87⁽¹⁾ on the tariff and statistical nomenclature and on the Common Customs Tariff as amended by Commission Regulation (EC) No 1549/2006, and to heading 8713 therein.

1. Do the words 'for disabled persons' mean 'only' for disabled persons?
2. What is the meaning of the words 'disabled persons'; in particular:
 - a) is their meaning confined to persons who have a disability in addition to a limitation on their ability to walk or to walk easily; or does it include persons whose only limitation is on their ability to walk or to walk easily?
 - b) does 'disabled' connote more than a marginal limitation on some ability?
 - c) is a temporary limitation such as results from a broken leg capable of being a disability?
3. Does the CNEN of 4 January 2005 (2005/C1/03)⁽²⁾, in excluding scooters fitted with separate steering columns, alter the meaning of the heading 8713?
4. Does the possibility of use of a vehicle by a person without a disability affect the tariff classification if it can be said that the vehicle has special features which alleviate the effects of a disability?
5. If suitability for use by non-disabled persons is a relevant consideration, to what extent should the disadvantages of such use also be a relevant consideration in determining such suitability?

⁽¹⁾ OJ L 301, p. 1.

⁽²⁾ Explanatory notes to the Combined Nomenclature of the European Union OJ C 137, p. 1.

Request for a preliminary ruling from the Augstākā tiesa (Latvia) lodged on 4 May 2015 — Valsts ieņēmumu dienests v SIA Latspas

(Case C-204/15)

(2015/C 228/08)

Language of the case: Latvian

Referring court

Augstākā tiesa