

**Questions referred**

1. Must Articles 67 and 82 of the Treaty on the Functioning of the European Union ('TFEU') be interpreted as precluding a criminal procedure or other national procedure, governed by national legislation, the purpose of which is the 'recognition' or application in a Member State of the validity of a foreign judgment (resulting in the foreign judgment being regarded as having been delivered by a national court), in relation to a defendant in a criminal case in which a final and definitive judgment has already been given by a national court of another Member State of the European Union?
2. Is a procedure of a Member State of the European Union, specifically that provided for in Paragraphs 46 to 48 of Hungarian Law No XXXVIII of 1996 'for recognition of the validity' in Hungary [of foreign convictions], relating to criminal proceedings brought in another Member State and culminating there in a final decision (in relation to the same person and to the same acts), compatible with the principle of 'non bis in idem' laid down in Article 50 of the Charter of Fundamental Rights of the European Union and Article 54 of the Convention implementing the Schengen Agreement (in the light of Council Framework Decision 2008/675/JHA <sup>(1)</sup> of 24 July 2008), even if in reality that procedure has the purpose not of enforcing such a decision, but of establishing a basis for that decision to be taken into account in criminal proceedings to be brought in the future?

<sup>(1)</sup> Council Framework Decision 2008/675/JHA of 24 July 2008 on taking account of convictions in the Member States of the European Union in the course of new criminal proceedings (OJ 2008 L 220, p. 32).

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**Request for a preliminary ruling from the Nejvyšší správní soud (Czech Republic) lodged on 14 July 2016 — M v Ministerstvo vnitra**

**(Case C-391/16)**

(2016/C 350/20)

*Language of the case: Czech*

**Referring court**

Nejvyšší správní soud

**Parties to the main proceedings**

*Appellant:* M

*Defendant:* Ministerstvo vnitra

**Question referred**

Is Article 14(4) and (6) of Directive 2011/95/EU <sup>(1)</sup> of the European Parliament and of the Council on standards for the qualification of third-country nationals or stateless persons as beneficiaries of international protection, for a uniform status for refugees or for persons eligible for subsidiary protection, and for the content of the protection granted invalid on the grounds that it infringes Article 18 of the Charter of Fundamental Rights of the European Union, Article 78(1) of the Treaty on the Functioning of the European Union and the general principles of EU law under Article 6(3) of the Treaty on European Union?

<sup>(1)</sup> OJ 2011 L 337, p. 9.

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**Request for a preliminary ruling from the Curtea de Apel București (Romania) lodged on 13 July 2016 — Marcu Dumitru v Agenția Națională de Administrare Fiscală (ANAF), Direcția Generală Regională a Finanțelor Publice București**

**(Case C-392/16)**

(2016/C 350/21)

*Language of the case: Romanian*

**Referring court**

Curtea de Apel București

**Parties to the main proceedings**

*Appellant:* Marcu Dumitru

*Respondent:* Agenția Națională de Administrare Fiscală (ANAF), Direcția Generală Regională a Finanțelor Publice București

**Question referred**

In circumstances such as those in the main proceedings, do Directive 77/388/EEC<sup>(1)</sup> and Directive 2006/112/EC<sup>(2)</sup> preclude national legislation or a tax practice according to which the reverse charge mechanism (simplification measures) — which was at the time mandatory for transactions, relating to land, between taxable persons for VAT purposes — is not applicable to a person who has been subject to an investigation and registered, automatically, for VAT purposes following that investigation, on the grounds that that person had not applied for or been granted registration before the transactions were carried out or the ceiling [for exemption] was exceeded?

<sup>(1)</sup> Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment (OJ 1977 L 145, p. 1).

<sup>(2)</sup> Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1).

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**Request for a preliminary ruling from the Landgericht Trier (Germany) lodged on 1 August 2016 —  
Verband Sozialer Wettbewerb e. V. v TofuTown.com GmbH**

**(Case C-422/16)**

(2016/C 350/22)

*Language of the case: German*

**Referring court**

Landgericht Trier

**Parties to the main proceedings**

*Applicant:* Verband Sozialer Wettbewerb e. V.

*Defendant:* TofuTown.com GmbH

**Questions referred**

1. Can Article 78(2) of Regulation (EU) No 1308/2013<sup>(1)</sup> of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 ('Regulation (EU) No 1308/2013') be interpreted as meaning that the definitions, designations and sales descriptions defined in Annex VII need not satisfy the relevant requirements of this Annex if the relevant definitions, designations and sales descriptions are expanded upon by clarifying or descriptive additions (such as 'tofu butter' for a pure plant-based product)?
2. Is Annex VII, Part III, point 1, to Regulation (EU) No 1308/2013 to be interpreted as meaning that the expression 'milk' is exclusively the normal mammary secretion obtained from one or more milkings without either addition thereto or extraction therefrom, or may the expression 'milk' — where necessary with the addition of explanatory terms such as 'soya-milk' — also be used in the marketing of plant-based (vegan) products?
3. Is Annex VII, Part III, point 2, to Regulation (EU) No 1308/2013, in conjunction with Article 78, to be interpreted as meaning that the descriptions listed in detail in point 2(a), such as, in particular, 'whey', 'cream', 'butter', 'buttermilk', 'cheese', 'yoghurt' or the term 'cream' etc., are reserved exclusively for milk products, or can pure plant-based/vegan products, which are produced without (animal) milk, also fall within the scope of Annex VII, Part III, point 2, to Regulation (EU) No 1308/2013?

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<sup>(1)</sup> OJ L 347, 20.12.2013, p. 671.