

- 2) What significance should be attached to the indirect consequence of the scheme that the purpose of the booking system is to reduce the transport costs payable from public funds by the Kansaneläkelaitos?

**Request for a preliminary ruling from the Cour de cassation (France) lodged on 11 June 2014 —
Directeur général des douanes et droits indirects, Directeur régional des douanes et droits indirects
d'Auvergne v Brasserie Bouquet SA**

(Case C-285/14)

(2014/C 261/23)

Language of the case: French

Referring court

Cour de cassation

Parties to the main proceedings

Appellants: Directeur général des douanes et droits indirects, Directeur régional des douanes et droits indirects d'Auvergne

Respondent: Brasserie Bouquet SA

Question referred

Must Article 4(2) of Council Directive 92/83/EEC of 19 October 1992 on the harmonisation of the structures of excise duties on alcohol and alcoholic beverages⁽¹⁾ be interpreted as meaning that the term 'operate under licence' refers exclusively to operation under a licence to exploit a patent or trade mark, or can that provision be interpreted as meaning that the term 'operate under licence' refers to operation in accordance with a production process belonging to a third party and authorised by that party?

⁽¹⁾ OJ L 316, p. 21.

**Request for a preliminary ruling from the Conseil d'État (France) lodged on 12 June 2014 — Brit Air
SA v Ministère des finances et des comptes publics**

(Case C-289/14)

(2014/C 261/24)

Language of the case: French

Referring court

Conseil d'État

Parties to the main proceedings

Applicant: Brit Air SA

Defendant: Ministère des finances et des comptes publics

Questions referred

- 1) Must Articles 2(1) and 10(2) of Council Directive 77/388/EEC of 17 May 1977⁽¹⁾ be interpreted as meaning that a lump sum calculated as a percentage of the annual turnover received from routes operated as a franchise and paid onwards by an airline company which issued on behalf of another company tickets which are no longer valid constitutes non-taxable compensation paid to the latter, for the harm suffered as a result of the activation in vain by the latter of its means of transport or a sum corresponding to the proceeds from tickets issued and expired?