

Request for a preliminary ruling from the Tribunal Arbitral Tributário (Centro de Arbitragem Administrativa — CAAD) (Portugal) — lodged on 19 March 2018 — Raúl Vítor Soares de Sousa v Autoridade Tributária e Aduaneira

(Case C-196/18)

(2018/C 190/14)

Language of the case: Portuguese

Referring court

Tribunal Arbitral Tributário (Centro de Arbitragem Administrativa — CAAD)

Parties to the main proceedings

Applicant: Raúl Vítor Soares de Sousa

Defendant: Autoridade Tributária e Aduaneira

Question referred

Does EU law, and Article 110 TFEU in particular, preclude a tax provision such as Article 2(1)(a) and (b) of the URT [(Unitary Road Tax)] Code from imposing a higher tax charge on vehicles of the same make, model, fuel type and age on the ground that they were first registered in other Member States?

Request for a preliminary ruling from the Högsta domstolen (Sweden) lodged on 20 March 2018 — CeDe Group AB v KAN Sp. z o.o. in bankruptcy

(Case C-198/18)

(2018/C 190/15)

Language of the case: Swedish

Referring court

Högsta domstolen

Parties to the main proceedings

Applicant: CeDe Group AB

Defendant: KAN Sp. z o.o. in bankruptcy

Questions referred

1. Must Article 4 of Regulation No 1346/2000 ⁽¹⁾ be interpreted as meaning that it applies to an action which is brought before a Swedish court by the liquidator of a Polish company — which is the subject of insolvency proceedings in Poland — against a Swedish company for payment of goods delivered under an agreement into which the companies entered before that insolvency?
2. If the answer to the first question is in the affirmative, is it of any importance that, during the proceedings before the courts, the liquidator transfers the claim at issue to a company which enters the proceedings in the place of the liquidator?
3. If the answer to the second question is in the affirmative, is it of any importance if the company which has entered the proceedings thereafter becomes insolvent?
4. If the defendant in the proceedings before the courts in the situation set out in the first question claims that the liquidator's claim for payment should be set off against a counterclaim which arises from the same agreement as the claim, is that set-off situation covered by Article 4(2)(d)?