

Request for a preliminary ruling from the Curtea de Apel Alba Iulia (Romania) lodged on 29 December 2022 — Biohemp Concept Srl v Direcția pentru Agricultură Județeană Alba

(Case C-793/22, Biohemp Concept)

(2023/C 179/22)

Language of the case: Romanian

Referring court

Curtea de Apel Alba Iulia

Parties to the main proceedings

Appellant and applicant at first instance: Biohemp Concept Srl

Respondent and defendant at first instance: Direcția pentru Agricultură Județeană Alba

Question referred

Must Regulations Nos 1307/2013 ⁽¹⁾ and 1308/2013 ⁽²⁾ and Articles 35, 36 and 38 TFEU be interpreted as precluding national legislation in so far as it prohibits the cultivation of hemp (*Cannabis sativa*) in hydroponic systems in indoor environments prepared for that purpose?

⁽¹⁾ Regulation (EU) No 1307/2013 of the European Parliament and of the Council of 17 December 2013 establishing rules for direct payments to farmers under support schemes within the framework of the common agricultural policy and repealing Council Regulation (EC) No 637/2008 and Council Regulation (EC) No 73/2009 (OJ 2013 L 347, p. 608).

⁽²⁾ Regulation (EU) No 1308/2013 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 (OJ 2013 L 347, p. 671).

Request for a preliminary ruling from the Bundesfinanzhof (Germany) lodged on 8 February 2023 — M-GbR v Finanzamt O

(Case C-68/23, Finanzamt O)

(2023/C 179/23)

Language of the case: German

Referring court

Bundesfinanzhof

Parties to the main proceedings

Applicant and appellant on a point of law: M-GbR

Defendant and respondent in the appeal on a point of law: Finanzamt O

Questions referred

1. Does a single-purpose voucher exist within the meaning of Article 30a(2) of the VAT Directive ⁽¹⁾ where:

- the place of supply of the services to which the voucher relates is established in known in so far as those services are intended to be supplied to final consumers within the territory of a Member State,
- but the fiction of the first subparagraph of Article 30b(1) first sentence of the VAT Directive, according to which also the transfer of the voucher between taxable persons is considered as providing the service to which the voucher relates, gives rise to a service in the territory of another Member State?