

**Request for a preliminary ruling from the Cour administrative d'appel de Nantes (France)
lodged on 13 February 2014 — Adiamix v Direction départementale des finances publiques —
Pôle Gestion fiscale**

(Case C-202/14)

Language of the case: French

Referring court

Cour administrative d'appel de Nantes

Parties to the main proceedings

Appellant: Adiamix

Defendant: Direction départementale des finances publiques — Pôle Gestion fiscale

Question referred

The Court of Justice is requested to rule on the validity of European Commission Decision 2004/343/EC of 16 December 2003 on the exemption scheme established by Article 44 *septies* of the Code Général des Impôts concerning the takeover of firms in difficulty, ¹ with respect to classification of that scheme as an existing aid scheme.

¹ Commission Decision of 16 December 2003 on the aid scheme implemented by France for the takeover of firms in difficulty (OJ 2004 L 108, p. 38).