

2. Are the provisions of Article 44 of Directive 2006/112/EC on the common system of value added tax and of Articles 10 and 11 of Council Implementing Regulation No 282/2011 implementing [that directive] to be interpreted as precluding the practice of a national tax authority whereby it is considered, by reference only to the services supplied to a non-resident entity by a resident legal person, that a fixed establishment of a non-resident entity exists within the territory of a Member State?
3. Are the provisions of Article 44 of Directive 2006/112/EC on the common system of value added tax and of Articles 10 and 11 of Council Implementing Regulation No 282/2011 laying down implementing measures for [that directive] to be interpreted as precluding tax legislation and the practice of a national tax authority whereby it is considered that a fixed establishment of a non-resident entity exists within the territory of a Member State, given that that fixed establishment supplies only goods and not services?
4. Where a non-resident person has, within the territory of a Member State, human and technical resources within a resident legal person which are used to ensure the supply of services whereby goods are manufactured — goods which are to be supplied by the non-resident entity — are the provisions of Article 192a(b) of Directive 2006/112/EC on the common system of value added tax and of Article 11 and Article 53(2) of Council Implementing Regulation No 282/2011 laying down implementing measures for [that directive] to be interpreted as meaning that those manufacturing services supplied by means of the technical and human resources of the non-resident legal person are: (i) services received by the non-resident legal person from the resident person by means of those human and technical resources, or, as the case may be, (ii) services provided by the non-resident legal person itself by means of those human and technical resources?
5. Depending on the answer to Question 4, how is the place of supply of services to be determined with reference to the provisions of Article 44 of Directive 2006/112/EC on the common system of value added tax and of Articles 10 and 11 of Council Implementing Regulation No 282/2011 laying down implementing measures for [that directive]?
6. In the light of Article 53(2) of Council Implementing Regulation No 282/2011 laying down implementing measures for [Directive 2006/112/EC on the common system of value added tax], should activities linked to the treatment of goods, such as taking delivery, recording inventory, placing orders with suppliers, providing storage areas, managing inventory in the IT system, processing customer orders, indicating the address on transport documents and invoices, providing quality control support, and so on, be disregarded when determining the existence of a fixed establishment, given that they are ancillary administrative activities which are strictly necessary for the manufacture of the goods?
7. In view of the principles relating to the place of taxation as the place where final consumption takes place, is it relevant for determining the place of supply of the manufacturing services that the goods resulting from those services are mostly (intended to be) sold outside Romania, while those sold in Romania are subject to VAT, and therefore the result of the services is not 'consumed' in Romania or, if it is 'consumed' in Romania, it is subject to VAT?
8. Where the technical and human resources of the fixed establishment receiving the services are virtually the same as those of the provider through whom the services are actually performed, is there still a supply of services for the purposes of Article 2(1)(c) of [Directive 2006/112/EC on the common system of value added tax]?

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

⁽²⁾ Council Implementing Regulation (EU) No 282/2011 of 15 March 2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax (OJ 2011 L 77, p. 1).

**Request for a preliminary ruling from the Rechtbank Den Haag, zittingsplaats Middelburg
(Netherlands) lodged on 11 August 2022 — SN and Others v Staatssecretaris van Justitie en
Veiligheid**

(Case C-540/22)

(2022/C 463/20)

Language of the case: Dutch

Referring court

Rechtbank Den Haag, zittingsplaats Middelburg

Parties to the main proceedings

Applicants: SN, AS, RA, AA, OK, SD, IS, YZ, VK, VM, SP, OZ, OK, MM, PS, OP, ST, OO, ST, OS, AB, AT, PM, IY, SO, HY, VK, VL, DT, DM, DK, OK, MK, VM, VM, AY, PD, SS, OH, AZ, RS, VD, AI, OK

Defendant: Staatssecretaris van Justitie en Veiligheid

Questions referred

1. Does the free movement of services guaranteed by Articles 56 and 57 TFEU include a right derived therefrom of residence in a Member State for third-country workers who may be employed in that Member State by a service provider established in another Member State?
2. If not, where the duration of the provision of services exceeds three months, does Article 56 TFEU preclude an application having to be made for a residence permit for each individual worker in addition to a simple obligation to declare on the part of the service provider?
3. If not, does Article 56 TFEU preclude
 - a. a provision of national law that the period of validity of such a residence permit may not exceed two years, irrespective of the duration of the provision of services?
 - b. the limitation of the period of validity of such a residence permit to the period of validity of the work and residence permit in the Member State in which the service provider is established?
 - c. charging a fee per (renewal) application which is equal to the fee payable for a regular work permit for a third-country national, but five times higher than the fee payable for proof of lawful residence for a Union citizen?

**Request for a preliminary ruling from the Centrale Raad van Beroep (Netherlands) lodged on
18 August 2022 — X v Raad van bestuur van de Sociale verzekeringsbank**

(Case C-549/22)

(2022/C 463/21)

Language of the case: Dutch

Referring court

Centrale Raad van Beroep

Parties to the main proceedings

Applicant: X

Defendant: Raad van bestuur van de Sociale verzekeringsbank

Questions referred

1. Must Article 68(4) of the Association Agreement ⁽¹⁾ be interpreted as applying to a survivor of a deceased worker who resides in Algeria and who wishes to export her survivors' benefit to Algeria?

If so,

2. Must Article 68(4) of the Association Agreement, having regard to its wording and to its purpose and nature, be interpreted as having direct effect, so that persons to whom that provision applies are entitled to rely on it directly before the Member States' courts to have rules of national law which are contrary to it disapplied?