

2. In the event that the first question is answered in the affirmative, then, for the purposes of interpreting the phrase ‘the place where those events actually take place’, appearing in Article 53 of the VAT Directive, is the place where the performers appear in front of the webcam relevant, or the place where the organiser of the sessions is established, or the place where customers see the images, or should some other place be taken into account?

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

**Request for a preliminary ruling from the Administrativen sad Sofia-grad (Bulgaria) lodged on
22 August 2022 — SN and LN, represented by SN**

(Case C-563/22)

(2022/C 451/14)

Language of the case: Bulgarian

Referring court

Administrativen sad Sofia-grad

Parties to the main proceedings

Applicants: SN and LN, represented by SN

Defendant: Zamestnik-predsedatel na Darzhavnata agentsia za bezhantsite

Questions referred

1. Does it follow from Article 40(1) of Directive 2013/32/EU (¹) that, where a subsequent application for international protection lodged by a stateless applicant of Palestinian origin on the basis of his or her registration with UNRWA is admissible, the obligation on the competent authorities laid down in that provision to take into account and consider all the elements underlying the further representations in the subsequent application also includes, in the circumstances of the case, the obligation to consider the reasons for which the person left UNRWA's area of operations, in addition to the new elements or circumstances which are the subject of the subsequent application, when that obligation is interpreted in conjunction with the second sentence of Article 12(1)(a) of Directive 2011/95/EU? (²) Does fulfilment of that obligation depend on the fact that the reasons for which the person left UNRWA's area of operations had already been examined in the proceedings relating to the first application for [international] protection, which resulted in a final decision refusing such protection but in which the applicant neither invoked nor proved his or her registration with UNRWA?
2. Does it follow from the second sentence of Article 12(1)(a) of Directive 2011/95 that the phrase ‘When such protection or assistance has ceased for any reason’ in that provision applies to a stateless person of Palestinian origin who was registered with UNRWA and was receiving assistance in Gaza City from UNRWA in the form of food, health services and educational services, without there being any evidence of a personal threat to that person, who left Gaza City voluntarily and lawfully, having regard to the information available in the case:
 - assessment of the general situation at the time of departure as constituting an unprecedented humanitarian crisis, associated with shortages of food, drinking water, health services and medicines, as well as water and electricity supply issues, the destruction of buildings and infrastructure, and unemployment;
 - UNRWA's difficulties in sustaining the provision of aid and services in Gaza, including in the form of food and health services, due to a significant deficit in UNRWA's budget and a steady increase in the number of persons in need of the agency's assistance, [and the circumstance that] the general situation in Gaza is undermining UNRWA's activities?

Must that question be answered differently for the sole reason that the applicant is a vulnerable person within the meaning of Article 20(3) of that directive, namely a minor child?

3. Must the second sentence of Article 12(1)(a) of Directive 2011/95 be interpreted as meaning that an applicant for international protection who is a Palestinian refugee registered with UNRWA may return to the UNRWA area of operations which he or she had left, specifically to Gaza City, where, at the time of the hearing of his or her action against a refusal decision before the court,

- there is no certainty that that person will be able to obtain from UNRWA the necessary food, health services, medicines and healthcare and education;
- the information on the general situation in Gaza City and on UNRWA, according to the UNHCR Position on Returns to Gaza of March 2022, was assessed as constituting justification for leaving UNRWA's area of operations and for non-return;

as well as the fact that, if the applicant were to return, he or she would be able to stay there in dignified living conditions?

For the purpose of applying and complying with the principle of non-refoulement under Article 21(1) of Directive 2011/95, in conjunction with Article 19 of the Charter, does the personal situation of an applicant for international protection come within the scope of the interpretation given in operative part 4 of the judgment of 19 March 2019, *Jawo* (C-163/17, EU:C:2019:218), concerning extreme material poverty under Article 4 of the Charter of Fundamental Rights of the European Union, in the light of the situation in the Gaza Strip at the time in question, and in so far as the applicant in question is dependent on UNRWA's assistance as regards food, health services, medicines and healthcare?

On the basis of the information regarding the general situation in Gaza City and regarding UNRWA, must the question as to return to Gaza City be answered differently for the sole reason that the person applying for protection is a minor child, with a view to safeguarding the best interests of the child and guaranteeing his or her well-being and social development, protection and safety?

4. Depending on the answer to the third question:

In the present case, must the second sentence of Article 12(1)(a) of Directive 2011/95, and in particular the phrase 'those persons shall *ipso facto* be entitled to the benefits of this Directive' in that provision, be interpreted as meaning that:

(A) the principle of non-refoulement under Article 21(1) of Directive 2011/95, in conjunction with Article 19(1) of the Charter, is applicable in relation to a person applying for protection who is a stateless Palestinian registered with UNRWA because, if returned to Gaza City, the person would be exposed to the risk of inhuman and degrading treatment, as he or she could suffer extreme material poverty, and comes within the scope of Article 15[(b)] of Directive 2011/95 for the purpose of being granted subsidiary protection;

or

(B) that provision, in relation to a person applying for protection who is a stateless Palestinian registered with UNRWA, requires recognition by that Member State of refugee status within the meaning of Article 2(c) of that directive and the granting to that person of refugee status by operation of law, in so far as he or she does not come within the scope of Article 12(1)(b) or (2) and (3) of that directive, in accordance with operative part 2 of the judgment of 19 December 2012, *Abed El Karem El Kott and Others* (C-364/11, EU:C:2012:826), without account being taken of the circumstances relating to that person which are relevant to the grant of subsidiary protection under Article 15[(b)] of Directive 2011/95?

⁽¹⁾ Directive 2013/32/EU of the European Parliament and of the Council of 26 June 2013 on common procedures for granting and withdrawing international protection (OJ 2013 L 180, p. 60).

⁽²⁾ Directive 2011/95/EU of the European Parliament and of the Council of 13 December 2011 on standards for the qualification of third-country nationals or stateless persons as beneficiaries of international protection, for a uniform status for refugees or for persons eligible for subsidiary protection, and for the content of the protection granted (OJ 2011 L 337, p. 9).