

3. Must the CN Explanatory Note to subheading 7307 19 10, which provides that malleable cast iron includes spheroidal graphite cast iron, be disregarded to the extent to which it provides that malleable cast iron includes spheroidal graphite cast iron, if it is established that spheroidal graphite cast iron is not malleable cast iron?

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<sup>(1)</sup> See Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ 1987 L 256, p. 1).

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**Request for a preliminary ruling from the Korkein hallinto-oikeus (Finland) lodged on 7 July 2017 —**

**A**

**(Case C-410/17)**

**(2017/C 300/26)**

*Language of the case: Finnish*

**Referring court**

Korkein hallinto-oikeus

**Parties to the main proceedings**

*Applicant:* A

*Defendant:* Veronsaajien oikeudenvalvontayksikkö

**Questions referred**

1. Is Article 2(1)(c), in conjunction with Article 24(1) of Council Directive 2006/112/EC <sup>(1)</sup> on the common system of value added tax, to be interpreted as meaning that demolition services carried out by a company whose business includes the supply of demolition services, is one single transaction where, under the terms of the contract between the it and the client, the demolition company is required to remove the demolition waste and where the demolition company may, if the demolition waste contains metal scrap, sell it to companies which buy recyclable scrap metal?

Or, taking into account Article 2(1)(a), in conjunction with Article 14 (1) of the Directive 2006/112/EC, is such a contract for demolition services to be interpreted as comprising two transactions: first, a supply of services by the demolition company to the client of demolition services and, second, the purchase of the metal scrap metal from the client for resale by the demolition company?

In the present case is it important when fixing the price for the demolition services that the demolition company took into account, as a factor moderating the price, that it is also possible to generate revenues by making use of demolition waste?

In the present case, is it important that the quantity and value of the recoverable demolition waste have not been agreed upon in the demolition contract, or that it has not been agreed that that information will be notified later to the client for which the demolition work is carried out, or the fact that the quantity and the value of the demolition waste are known only when the demolition company sells it?

2. Is Article 2(1)(a), in conjunction with Article 14(1) of the VAT Directive 2006/112/EC, in a situation in which a company whose business is the supply of demolition services concludes a contract with the owner of an object to be demolished that the demolition company will buy the object to be demolished and undertakes, subject to a contractual penalty, to demolish and remove the object within a period specified in the contract, to be interpreted as meaning that in such a situation there is a single transaction which includes the sale of objects by the owner of the object to be demolished the demolition company?

Or, having regard to Article 2(1)(c), in conjunction with Article 24(1) of the Directive 2006/112/EC, is a contract of this kind to be interpreted as consisting of two transactions, namely the sale of goods by the owner of the object to be demolished to the demolition company and the demolition services supplied by the demolition company to the seller of the goods?

In this case what importance is to be attached to the fact that the demolition company, when fixing the price in its purchase offer for the goods, takes into account, as a factor in reducing the price, the costs to be incurred by the dismantling and removal of the goods?

Is it important that the seller of the goods is aware that the costs incurred by the demolition company for dismantling and transporting the items are taken into account as a factor reducing the price of those goods, in view of the fact that no agreement on these costs and the estimated or actual amount of these costs should at no time be known to the seller of the goods?

(<sup>1</sup>) OJ 2006 L 347, p. 1.

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**Request for a preliminary ruling from the Cour constitutionnelle (Constitutional Court, Belgium)  
lodged on 7 July 2017 — Inter-Environnement Wallonie asbl, Bond Beter Leefmilieu Vlaanderen vzw  
v Conseil des ministres**

**(Case C-411/17)**

**(2017/C 300/27)**

*Language of the case: French*

**Referring court**

Cour constitutionnelle

**Parties to the main proceedings**

*Applicants:* Inter-Environnement Wallonie asbl, Bond Beter Leefmilieu Vlaanderen vzw

*Defendant:* Conseil des ministres

*Intervener:* Electrabel SA

**Questions referred**

1. Must Article 2(1) to (3), (6) and (7), Article 3(8), Article 5 and Article 6(1) of the Espoo Convention 'on Environmental Impact Assessment in a Transboundary Context', and point 2 of Appendix I to that convention, be interpreted in accordance with the explanations provided in the information document on the Application of the Convention to nuclear-energy related activities and the Good practice recommendations on the application of the Convention to nuclear-energy related activities?
2. May Article 1(ix) of the Espoo Convention, which defines the 'competent authority', be interpreted as excluding from the scope of that Convention legislative acts such as the Law of 28 June 2015 'amending the Law of 31 January 2003 on the phasing out of nuclear energy for the purposes of the industrial production of electricity in order to ensure the security of the energy supply', having regard in particular to the various assessments and hearings carried out in connection with the adoption of that law?
3. (a) Must Articles 2 to 6 of the Espoo Convention be interpreted as applying prior to the adoption of a legislative act such as the Law of 28 June 2015 amending the Law of 31 January 2003 on the phasing out of nuclear energy for the purposes of the industrial production of electricity in order to ensure the security of the energy supply', Article 2 of which postpones the date of deactivation and of the end of the industrial production of electricity of the Doel 1 and Doel 2 nuclear power stations?