

**Request for a preliminary ruling from the Tallinna Ringkonnakohus (Estonia) lodged on 31 January 2018 — AS Tallinna Vesi v Keskkonnaamet**

**(Case C-60/18)**

(2018/C 142/42)

*Language of the case: Estonian*

**Referring court**

Tallinna Ringkonnakohus

**Parties to the main proceedings**

*Appellant:* AS Tallinna Vesi

*Respondent:* Keskkonnaamet

*Intervener:* Keskkonnaministeerium

**Questions referred**

1. In the case where end-of-waste criteria have not been set at EU level for a particular type of waste, should Article 6(4) of Directive 2008/98/EC <sup>(1)</sup> of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives be interpreted to mean that a national legal act providing that end-of-waste status depends upon whether criteria set in a generally applicable national legal act exist for a particular type of waste is in keeping with that provision of Directive 2008/98/EC?
2. In the case where end-of-waste criteria have not been set at EU level for a particular type of waste, does the first sentence of Article 6(4) of Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives grant the waste holder the right to apply to the competent authority or to a court in a Member State for a decision on end-of-waste status in keeping with the applicable case-law of the Court of Justice of the European Union, irrespective of whether criteria set in a generally applicable national legal act exist for a particular type of waste?

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<sup>(1)</sup> OJ 2008 L 312, p. 3.

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**Request for a preliminary ruling from the Korkein hallinto-oikeus (Finland) lodged on 5 February 2018 — A Ltd**

**(Case C-74/18)**

(2018/C 142/43)

*Language of the case: Finnish*

**Referring court**

Korkein hallinto-oikeus

**Parties to the main proceedings**

*Applicant:* A Ltd

*Other party:* Veronsaajien oikeudenvalontayksikkö.

**Questions referred**

1. In the interpretation of Article 157(1), first subparagraph of Directive 2009/138/EEC, <sup>(1)</sup> read in conjunction with Article 13(13) and (14) thereof, is the Member State entitled to levy tax on insurance premiums considered as being the State in which the company (a legal person) which has taken out the insurance policy is established or the State in which the company which is the subject of the company acquisition is established, where an insurance company with its registered office in Great Britain, which does not have a place of business in Finland offers insurance covering risks relating to a company acquisition

- to a company which does not have a place of business in Finland, which, in the company acquisition, acts as the purchaser, and the target company is established in Finland;
  - a company established in Finland which, in the company acquisition, acts as the buyer, where the target company of that acquisition is not established in Finland;
  - a company which has no place of business in Finland which, in the company acquisition, acts as the seller where the target company of that acquisition is established in Finland;
  - a company established in Finland, which in the company acquisition acts as the seller where the target company of that acquisition is not established in Finland.
2. Does the fact that the insurance covers only the tax liabilities of the company which arose before the company acquisition have any impact in the present case?
  3. Does the question whether the company acquisition concerns shares or a part of the business of the target company have an impact in the present case?
  4. If the company acquisition concerns the shares of the target company is representations made by the seller to the buyer concern only the fact that the seller is the owner of the shares sold and that they are not subject to third-party claims have any effect in the present case?

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<sup>(1)</sup> Directive 2009/138/EC of the European Parliament and of the Council of 25 November 2009 on the taking-up and pursuit of the business of Insurance and Reinsurance (OJ L 335, 17.12.2009, p. 1).

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**Request for a preliminary ruling from the Østre Landsret (Denmark) lodged on 8 February 2018 — A  
v Udlændinge- og Integrationsministeriet**

**(Case C-89/18)**

(2018/C 142/44)

*Language of the case: Danish*

**Referring court**

Østre Landsret

**Parties to the main proceedings**

*Applicant:* A

*Defendant:* Udlændinge- og Integrationsministeriet

**Questions referred**

1. In a case where ‘new restrictions’ have been introduced for family reunification between spouses which prima facie infringe the standstill clause in Article 13 of Decision No 1/80 (Decision No 1/80 of the Association Council of 19 September 1980 on the development of the Association relating to the Agreement of 12 September 1963 between the European Economic Community and Turkey establishing an Association between the European Economic Community and Turkey), and those restrictions are justified on the basis of the considerations of ‘successful integration’ recognised by the EU Court of Justice in its judgment of 12 April 2016 in Case C-561/14, *Genc*, <sup>(1)</sup> see also the judgment of 10 July 2014 in Case C-138/13, *Dogan*, EU:C:2014:2066, <sup>(2)</sup> can a rule such as Paragraph 9(7) of the Danish Law on aliens (Udlændingeloven) — under which inter alia it is a general condition for family reunification between a person who is a third country national and has a residence permit in Denmark and that person’s spouse that the couple’s attachment to Denmark be greater than to Turkey — be deemed to be ‘justified by an overriding reason in the public interest, ... suitable to achieve the legitimate objective pursued and ... not [going] beyond what is necessary in order to attain it’?