

Request for a preliminary ruling from the Hoge Raad der Nederlanden (Netherlands) lodged on 11 April 2018 — Staatssecretaris van Financiën, Other party: CEVA Freight Holland B.V.

(Case C-249/18)

(2018/C 276/17)

Language of the case: Dutch

Referring court

Hoge Raad der Nederlanden

Parties to the main proceedings

Applicant: Staatssecretaris van Financiën

Other party: CEVA Freight Holland B.V.

Questions referred

1. Must Article 78 of Council Regulation (EEC) No 2913/92⁽¹⁾ establishing the Community Customs Code be interpreted as meaning that a declarant, in the context of a subsequent entry in the accounts with reference to the second subparagraph of Article 147(1) of Commission Regulation (EEC) No 2454/93⁽²⁾ laying down provisions for the implementation of Council Regulation No 2913/92, can choose another, lower transaction price of imported goods with a view to reducing the customs debt?
2. (a) Is the determination of the time at which communication to the debtor took place, in the context of the application of Article 221(3) of Regulation (EEC) No 2913/92, a question of EU law?

(b) If Question 2(a) is answered in the affirmative, must Article 221(3) of Regulation (EEC) No 2913/92 be interpreted as meaning that the communication to the debtor referred to in that provision must have been received within the three-year period after a customs debt was incurred, or is it sufficient that that communication was sent to the debtor within that period?

⁽¹⁾ Regulation of 12 October 1992 (OJ 1992 L 302, p. 1).

⁽²⁾ Regulation of 2 July 1993 (OJ 1993 L 253, p. 1).

Request for a preliminary ruling from the Rechtbank Noord-Holland (Netherlands) lodged on 12 April 2018 — Trace Sport v Inspecteur van de Belastingdienst/Douane, kantoor Eindhoven

(Case C-251/18)

(2018/C 276/18)

Language of the case: Dutch

Referring court

Rechtbank Noord-Holland

Parties to the main proceedings

Applicant: Trace Sport

Defendant: Inspecteur van de Belastingdienst/Douane, kantoor Eindhoven

Questions referred

1. Is Implementing Regulation No 501/2013⁽¹⁾ valid in so far as it concerns the producer/exporter Kelani Cycles?

2. Is Implementing Regulation No 501/2013 valid in so far as it concerns the producer/exporter Creative Cycles?

⁽¹⁾ Council Implementing Regulation (EU) No 501/2013 of 29 May 2013 extending the definitive anti-dumping duty imposed by Implementing Regulation (EU) No 990/2011 on imports of bicycles originating in the People's Republic of China to imports of bicycles consigned from Indonesia, Malaysia, Sri Lanka and Tunisia, whether declared as originating in Indonesia, Malaysia, Sri Lanka and Tunisia or not (OJ 2013 L 153, p. 1).

**Request for a preliminary ruling from the Centrale Raad van Beroep (Netherlands) lodged on
13 April 2018 — M. Güler v Raad van bestuur van het Uitvoeringsinstituut
werknemersverzekeringen**

(Case C-257/18)

(2018/C 276/19)

Language of the case: Dutch

Referring court

Centrale Raad van Beroep

Parties to the main proceedings

Applicant: M. Güler

Defendant: Raad van bestuur van het Uitvoeringsinstituut werknemersverzekeringen

Questions referred

1. Can a Turkish national who is duly registered as belonging to the labour force of a Member State, has obtained the nationality of that Member State without renouncing his Turkish nationality and subsequently voluntarily renounced the nationality of that Member State and thus Union citizenship rely on Article 6 of Decision 3/80 ⁽¹⁾ to avoid the residence requirement under the TW? ⁽²⁾
2. If so, at what point must that Turkish national satisfy the requirement that he is not a Union citizen in order to derive rights from Article 6 of Decision 3/80: right from the time he leaves the host Member State or only later, when the benefit to be exported is payable in the foreign country?
3. Is Article 6(1) of Decision 3/80 to be construed as meaning that a Turkish national who still held the nationality of a Member State at the time of remigration to Turkey but later voluntarily renounced that nationality, from that latter point onwards may not be denied the right to a special benefit not based on non-contributory payments designed to guarantee an income to the amount of the guaranteed minimum income in the Member State concerned, solely because he is resident in Turkey, even if, until the time of departure from the Member State concerned, he was not eligible for that special benefit since the award conditions had not then be satisfied?

⁽¹⁾ Decision No 3/80 of the Association Council of 19 September 1980 on the application of the social security schemes of the Member States of the European Communities to Turkish workers and members of their families (OJ 1983 C 110, p. 60).

⁽²⁾ Wet van 6 november 1986, houdende verlening van toeslagen tot het relevante sociaal minimum aan uitkeringsgerechtigden op grond van de Werkloosheidswet, de Ziektewet, de Algemene Arbeidsongeschiktheidswet, de Wet op de arbeidsongeschiktheidsverzekering en de Wet arbeidsongeschiktheidsvoorziening militairen (toeslagenwet) (Law of 6 November 1986 on the award of supplements to the relevant social minimum to persons entitled to benefits under the Law on unemployment, the Law on sickness, the general Law on incapacity for work, the Law on insurance against incapacity for work, and the Law on incapacity for work of members of the armed forces).