

Question referred

Is Article 10(c) and (d)(i), (ii) and (v) of Directive 2014/24/EU⁽¹⁾ of the European Parliament and of the Council of 26 February 2014 'on public procurement and repealing Directive 2004/18/EC' compatible with the principle of equal treatment, whether or not read in conjunction with the principle of subsidiarity and with Articles 49 and 56 of the Treaty on the Functioning of the European Union, since the services mentioned therein are excluded from the application of the procurement rules in the aforementioned Directive which nevertheless guarantee full competition and free movement in the procurement of services by public authorities?

⁽¹⁾ OJ 2014 L 94, p. 65.

**Request for a preliminary ruling from the Lietuvos vyriausiasis administracinis teismas (Lithuania)
lodged on 17 April 2018 — Valstybinė mokesčių inspekcija prie Lietuvos Respublikos finansų
ministerijos v Akvilė Jarmuškienė**

(Case C-265/18)

(2018/C 276/23)

Language of the case: Lithuanian

Referring court

Lietuvos vyriausiasis administracinis teismas

Parties to the main proceedings

Appellant: Valstybinė mokesčių inspekcija prie Lietuvos Respublikos finansų ministerijos

Respondent: Akvilė Jarmuškienė

Interested third party: Vilniaus apskrities valstybinė mokesčių inspekcija prie Lietuvos Respublikos finansų ministerijos

Question referred

Must Articles 282 to 292 of Council Directive 2006/112/EC⁽¹⁾ of 28 November 2006 on the common system of value added tax be interpreted as meaning that in circumstances, such as those in the present case, where two goods are supplied by means of the same transaction but the annual turnover limit (the volume of activity) laid down in Article 287 of Directive 2006/112/EC (and in the corresponding provision of national legislation) is exceeded only on account of the supply of one of those goods, the taxable person (the supplier) is obliged, inter alia, to calculate and pay value added tax (1) on the entire value of the transaction (on the value of the supply of both goods) or (2) only on the part of the transaction whereby the aforesaid limit (volume of activity) is exceeded (on the value of the supply of one of the goods)?

⁽¹⁾ OJ 2006 L 347, p. 1.

**Request for a preliminary ruling from the Raad van State (Netherlands) lodged on 19 April 2018 —
Staatssecretaris van Veiligheid en Justitie, J, S; other parties: C, Staatssecretaris van Veiligheid en
Justitie**

(Case C-269/18)

(2018/C 276/24)

Language of the case: Dutch

Referring court

Raad van State