

Request for a preliminary ruling from the Curtea de Apel București (Romania) lodged on 26 April 2018 — Grup Servicii Petroliere SA v Agenția Națională de Administrare Fiscală — Direcția Generală de Soluționare a Contestațiilor, Agenția Națională de Administrare Fiscală — Direcția Generală de Administrare a Marilor Contribuabili

(Case C-291/18)

(2018/C 259/36)

Language of the case: Romanian

Referring court

Curtea de Apel București

Parties to the main proceedings

Applicant: Grup Servicii Petroliere SA

Defendants: Agenția Națională de Administrare Fiscală — Direcția Generală de Soluționare a Contestațiilor, Agenția Națională de Administrare Fiscală — Direcția Generală de Administrare a Marilor Contribuabili

Questions referred

1. Must Article 148(c) of Directive 2006/112/EC on the common system of value added tax,⁽¹⁾ in conjunction with Article 148(a) of that regulation, be interpreted as meaning that the exemption from value added tax applies, in some circumstances, to the sale of offshore jackup drilling rigs, that is to say, are offshore jackup drilling rigs covered by the term 'vessels' within the meaning of that provision of EU law, given that, according to the title of Chapter 7 of that directive, that provision lays down rules governing 'exemptions related to international transport'?
2. If the answer to the first question is in the affirmative, must Article 148(c) of Directive 2006/112/EC, in conjunction with Article 148(a) of that regulation, be interpreted as meaning that an essential condition for applying the exemption from value added tax to an offshore jackup drilling rig, which has navigated into international waters, is that it must in fact be in a state of movement while it is being used (for commercial/industrial activities), floating or moving at sea from place to place, for a longer period than the period during which it is stationary or immobile, as a result of carrying out drilling activities at sea — that is to say, that navigation must in fact predominate *via-à-vis* drilling activities?

⁽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 Tribunal Superior de Justicia de Galicia (Spain) lodged on 26 April 2018 — Sindicato Nacional de CCOO de Galicia v Unión General de Trabajadores de Galicia (UGT), Universidad de Santiago de Compostela, Confederación Intersindical Galega

(Case C-293/18)

(2018/C 259/37)

Language of the case: Spanish

Referring court

Tribunal Superior de Justicia de Galicia

Parties to the main proceedings

Applicant: Sindicato Nacional de CCOO de Galicia