

2. If the answer to the first question is in the affirmative, must Article 1(1) and Article 5 of Directive 2011/16 be interpreted, if necessary taking account of the evolving nature of the interpretation of Article 26 of the OECD Model Tax Convention, as meaning that a request for exchange of information, and a consequent information order from the competent authority of the requested Member State, satisfy the condition that there is not a manifest lack of foreseeable relevance where the requesting Member State states the identity of the taxpayer concerned, the period covered by the investigation in the requesting Member State and the identity of the holder of the information in question, while seeking information concerning contracts and the associated invoices and payments which are unspecified but which are defined by criteria concerning, first, the fact that the contracts were concluded by the identified holder of the information, secondly, their applicability to the tax years covered by the investigation by the authorities in the requesting State and, thirdly, their relationship with the identified taxpayer concerned?

(¹) OJ 2011 L 64, p. 1.

**Request for a preliminary ruling from the Cour administrative (Luxembourg) lodged on 20 March 2019 —
State of the Grand Duchy of Luxembourg v B, C, D, F.C.**

(Case C-246/19)

(2019/C 213/09)

Language of the case: French

Referring court

Cour administrative

Parties to the main proceedings

Appellant: State of the Grand Duchy of Luxembourg

Respondents: B, C, D, F.C.

Other party: A

Questions referred

1. Must Articles 7, 8 and 52(1) of the Charter of Fundamental Rights of the European Union, whether or not read in conjunction with Article 47 of that Charter, be interpreted as precluding national legislation of a Member State which, in the context of the procedure for the exchange of information on request established in particular with a view to the implementation of Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/99/EEC, (¹) excludes any remedy, in particular a judicial remedy, on the part of the taxpayer concerned by the investigation in the requesting Member State and a third party to challenge a decision by which the competent authority of that Member State requires a holder of information to communicate information to it for the purposes of implementing a request for exchange of information received from another Member State?

2. If the answer to the first question is in the affirmative, must Article 1(1) and Article 5 of Directive 2011/16 be interpreted, if necessary taking account of the evolving nature of the interpretation of Article 26 of the OECD Model Tax Convention, as meaning that a request for exchange of information, and a consequent information order from the competent authority of the requested Member State, satisfy the condition that there is not a manifest lack of foreseeable relevance where the requesting Member State states the identity of the taxpayer concerned, the period covered by the investigation in the requesting Member State and the identity of the holder of the information in question, while seeking information concerning bank accounts and financial assets which are unspecified but which are defined by criteria concerning, first, the fact that they are owned by an identified holder of information, secondly, their applicability to the tax years covered by the investigation by the authorities in the requesting State and, thirdly, their relationship with the identified taxpayer concerned?

(¹) OJ 2011 L 64, p. 1.

Action brought on 20 March 2019 — European Commission v Republic of Cyprus

(Case C-248/19)

(2019/C 213/10)

Language of the case: Greek

Parties

Applicant: European Commission (represented by: D. Triantaphyllou and E. Manhaeve, acting as Agents)

Defendant: Republic of Cyprus.

Form of order sought

The applicant claims that the Court should:

- Declare that the Republic of Cyprus, by failing to:
- provide a collecting system for 31 agglomerations (Aradippou, Ipsonas, Dali, Varoklini, Deryneia, Sotira, Xylophagou, Pervolia, Colosseo, Poli Chrysochous, Livadia, Dromolaxia, Pera Chorio-Nisou, Liopetri, Avgorou, Paliometokhos, Kiti, Frenaros, Ormidia, Kokkinotrimithia, Trachoni, Episkopi, Xylotympou, Pano Pelemidia, Pyla, Lympia, Pareklissia, Kakopetria, Achna, Meneu and Pyrgos), as required by Article 3 of and by Annex I(A) to the Directive;
- ensure for those same agglomerations that the waste water which enters the collecting systems is subject to secondary or equivalent treatment before discharge, as required by Articles 4, 10 and 15 of and by Annexes I.B and I.D to the Directive,