

Request for a preliminary ruling from the Bundesfinanzhof (Germany) lodged on 14 February 2013 — SEK Zollagentur GmbH v Hauptzollamt Gießen

(Case C-75/13)

(2013/C 147/13)

Language of the case: German

Referring court

Bundesfinanzhof

Parties to the main proceedings

Applicant: SEK Zollagentur GmbH

Defendant: Hauptzollamt Gießen

Questions referred

1. Are the relevant provisions of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code, ⁽¹⁾ in particular Article 50 thereof, to be interpreted as meaning that an article left with a person by the customs authority for temporary storage in an approved place is deemed to have been removed from customs supervision if it is declared for an external transit procedure, but it does not in fact accompany the prepared transit papers on the transport planned and is not presented to the customs office at the place of destination?
2. If the answer to the first question is affirmative: In such circumstances is the person who, as the approved consignor, placed the goods in the transit procedure a customs debtor under the first indent of Article 203(3) of the Customs Code or under the fourth indent of Article 203(3) of the Customs Code?

⁽¹⁾ OJ 1992 L 302, p. 1.

Request for a preliminary ruling from the Supreme Administrative Court (Nejvyšší správní soud) (Czech Republic) lodged on 15 February 2013 — ACO Industries Tábor s. r. o. v Appellate Tax Directorate (Odvolací finanční ředitelství)

(Case C-80/13)

(2013/C 147/14)

Language of the case: Czech

Referring court

Supreme Administrative Court

Parties to the main proceedings

Applicant: ACO Industries Tábor s. r. o.

Defendant: Appellate Tax Directorate

Questions referred

1. Do Articles 18, 45, 49 and 56 of the Treaty on the Functioning of the European Union preclude provisions under which an employer established in one Member State is obliged to make advance payments of tax on the income of workers (nationals of another Member State) temporarily assigned to the employer by a temporary work agency established in another Member State through a branch established in the first Member State?
2. Do Articles 18, 45, 49 and 56 of the Treaty on the Functioning of the European Union preclude provisions under which the basis of assessment of such workers is set at a flat rate of at least 60 % of the amount invoiced by the temporary work agency in cases where the intermediation fee is included in the amount invoiced?
3. If the answer to the first or second question is yes in the affirmative, is it possible, in a situation such as the present case, to restrict the said fundamental freedoms for reasons of public policy, public security or public health, or for the effectiveness of fiscal supervision?

Request for a preliminary ruling from the Consiglio di Stato (Italy) lodged on 19 February 2013 — Società cooperativa Madonna dei Miracoli v Regione Abruzzo, Ministero delle Politiche Agricole e Forestali

(Case C-82/13)

(2013/C 147/15)

Language of the case: Italian

Referring court

Consiglio di Stato

Parties to the main proceedings

Appellant: Società cooperativa Madonna dei Miracoli

Respondents: Regione Abruzzo, Ministero delle Politiche Agricole e Forestali

Questions referred

1. Is it the case that the European Commission has cancelled the grant of the Community contribution and what was the decision adopted?