

- (iii) The contested provisions have been brought into effect in a manner which infringes the principle of legal certainty;
- (iv) The assignment of certain tasks to the EBA and conferral of certain powers on the Commission is *ultra vires*;
- (v) The identified disclosure requirements in the CR Regulation offend principles of data protection and privacy under EU law.
- (vi) To the extent that Article 94(1)(g) is required to be applied to employees of institutions outside the EEA, it infringes Article 3(5) TEU and the principle of territoriality found in customary international law.

- (¹) Directive 2013/36/EU of the European Parliament and of the Council of 26 June 2013 on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms, amending Directive 2002/87/EC and repealing Directives 2006/48/EC and 2006/49/EC, OJ L 176, p. 338.
- (²) Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012, OJ L 176, p. 1.

Request for a preliminary ruling from the Østre Landsret (Denmark) lodged on 25 September 2013 — Ingeniørforeningen i Danmark, acting on behalf of Poul Landin v TEKNIQ, acting on behalf of ENCO A/S — VVS

(Case C-515/13)

(2013/C 359/06)

Language of the case: Danish

Referring court

Østre Landsret

Parties to the main proceedings

Applicant: Ingeniørforeningen i Danmark, acting on behalf of Poul Landin

Defendant: TEKNIQ, acting on behalf of ENCO A/S — VVS

Question referred

Is the prohibition of direct discrimination on grounds of age contained in Articles 2 and 6 of Directive 2000/78/EC (¹) to be interpreted as precluding a Member State from maintaining a legal situation whereby an employer, upon dismissal of a salaried employee who has been continuously employed in the same undertaking for 12, 15 or 18 years, must, upon

termination of the salaried employee's employment, pay an amount equivalent to one, two or three months' salary respectively, while this allowance is not to be paid where the salaried employee, upon termination of employment, is entitled to receive a State retirement pension?

- (¹) Council Directive 2000/78/EC of 27 November 2000 establishing a general framework for equal treatment in employment and occupation (OJ 2000 L 303, p. 16).

Request for a preliminary ruling from the Mokestinių ginčų komisija prie Lietuvos Respublikos Vyriausybės (Lithuania) lodged on 7 October 2013 — Fast Bunkering Klaipėda UAB v Valstybinė mokesčių inspekcija prie Lietuvos Respublikos finansų ministerijos

(Case C-526/13)

(2013/C 359/07)

Language of the case: Lithuanian

Referring court

Mokestinių ginčų komisija prie Lietuvos Respublikos Vyriausybės

Parties to the main proceedings

Applicant: Fast Bunkering Klaipėda UAB

Defendant: Valstybinė mokesčių inspekcija prie Lietuvos Respublikos finansų ministerijos

Question referred

Must Article 148(a) of Directive 2006/112 (¹) be interpreted as meaning that the provisions of that paragraph concerning exemption from VAT are applicable not only to supplies to the operator of a vessel used for navigation on the high seas, who uses those goods for provisioning the vessel, but also to supplies other than to the operator of the vessel, that is to say, to undisclosed intermediaries, where at the time of the supply the ultimate use of the goods is known in advance and duly established, and evidence confirming this is submitted to the tax authority in accordance with the legislative requirements?

- (¹) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1).