

**Request for a preliminary ruling from the Pesti Központi Kerületi Bíróság (Hungary) lodged on 20 November 2013 — Mertin Meat Kft. v Géza Simonfay and Others**

(Case C-586/13)

(2014/C 71/04)

*Language of the case: Hungarian*

**Referring court**

Pesti Központi Kerületi Bíróság

**Parties to the main proceedings**

*Applicant:* Mertin Meat Kft.

*Defendant:* Géza Simonfay and Others

**Questions referred**

1. Is there a posting of workers according to European law, and specifically according to the definition of posting of workers contained in the judgment of the Court of Justice in Joined Cases C-307/09 to C-309/09<sup>(1)</sup> where a contractor undertakes to process sides of beef, using its own workforce, in premises rented from the client in the client's slaughterhouse and packages them in market-ready packs of meat, and a price is payable to the contractor per kilogram of processed meat, and in the event that the processing is of insufficient quality the contractor has to accept a deduction from the price for meat processing, bearing in mind that in the host State the contractor supplies the service exclusively to that client and the client also monitors the quality of the meat processing work?
2. Is the chief principle established by the judgment of the Court of Justice in Joined Cases C-307/09 to C-309/09, according to which the posting of workers can be subject to limitations while the transitional derogation from freedom of movement for workers under the Accession Treaties for the Member States which acceded to the European Union on 1 May 2004 is in force, also applicable to the movement of workers in the course of a posting of workers who are sent to Austria by a company established in a Member State which acceded on 1 May 2004 if such movement occurs in a sector which is not protected under the Accession Treaty?

<sup>(1)</sup> Judgment of the Court of Justice (Second Chamber) of 10 February 2011.

**Request for a preliminary ruling from the Verwaltungsgerichtshof (Austria) lodged on 19 November 2013 — F.E. Familienprivatstiftung Eisenstadt**

(Case C-589/13)

(2014/C 71/05)

*Language of the case: German*

**Referring court**

Verwaltungsgerichtshof

**Parties to the main proceedings**

*Applicant:* F.E. Familienprivatstiftung Eisenstadt

*Defendant authority:* Unabhängiger Finanzsenat, Außenstelle Wien

**Question referred**

Is Article 56 EC (now Article 63 TFEU) to be interpreted as precluding a system for the taxation of the investment income and earnings from the disposal of holdings of an Austrian private foundation in the case where that system provides for a tax charge to be imposed on the foundation in the form of an 'interim tax' in order to ensure once-only national taxation only in the case where, on the basis of a double taxation convention, the recipient of donations from the private foundation is granted relief from the tax on capital gains which in principle is chargeable on donations?

**Request for a preliminary ruling from the Bundesfinanzhof (Germany) lodged on 21 November 2013 — 'go fair' Zeitarbeit OHG v Finanzamt Hamburg-Altona**

(Case C-594/13)

(2014/C 71/06)

*Language of the case: German*

**Referring court**

Bundesfinanzhof

**Parties to the main proceedings**

*Applicant:* 'go fair' Zeitarbeit OHG

*Defendant:* Finanzamt Hamburg-Altona

**Questions referred**

1. On the interpretation of Article 132(1)(g) of Council Directive 2006/112/EC<sup>(1)</sup> of 28 November 2006 on the common system of value added tax: