

The main argument

In the absence of any provision of EU law on the matter, it is for the national law of each Member State to determine the procedural conditions governing actions to vindicate the rights enjoyed by citizens under EU law. However, that procedural autonomy is subject to observance of the principles of effectiveness and equivalence and to other generally applicable principles of law, such as legal certainty and the protection of legitimate expectations. Section 107 of the Finance Act 2007 fails to observe those principles and is thus incompatible with Article 4(3) TEU.

Request for a preliminary ruling from the Centrale Raad van Beroep (Nederland) lodged on 12 December 2013 — H.J. Mertens v Raad van bestuur van het Uitvoeringsinstituut werknemersverzekeringen

(Case C-655/13)

(2014/C 78/05)

Language of the case: Dutch

Referring court

Centrale Raad van Beroep

Parties to the main proceedings

Applicant: H.J. Mertens

Defendant: Raad van bestuur van het Uitvoeringsinstituut werknemersverzekeringen

Question referred

Should Article 71(1)(a)(i) of Regulation No 1408/71 ⁽¹⁾ be interpreted as precluding a frontier worker who, immediately after a full-time employment relationship with an employer in a Member State, is employed for fewer hours by another employer in the same Member State, from being classified as a partially unemployed frontier worker?

⁽¹⁾ Regulation (EEC) No 1408/71 of the Council of 14 June 1971 on the application of social security schemes to employed persons and their families moving within the Community (OJ 1971 L 149, p. 2 [DE, FR, IT, NL]; English special edition: Series I Volume 1971(II) P. 416-463).

Request for a preliminary ruling from the Supremo Tribunal Administrativo (Portugal) lodged on 13 December 2013 — Surgicare — Unidades de Saúde SA v Fazenda Pública

(Case C-662/13)

(2014/C 78/06)

Language of the case: Portuguese

Referring court

Supremo Tribunal Administrativo

Parties to the main proceedings

Applicant: Surgicare — Unidades de Saúde SA

Defendant: Fazenda Pública

Question referred

When the tax authorities suspect the existence of an abusive practice designed to obtain a VAT refund and Portuguese law provides for a mandatory preliminary procedure applicable to abusive practices in taxation matters, is that procedure to be regarded as inapplicable to VAT, given the Community origin of that tax?

Request for a preliminary ruling from the Finanzgericht München (Germany) lodged on 30 December 2013 — Fliesen-Zentrum Deutschland GmbH v Hauptzollamt Regensburg

(Case C-687/13)

(2014/C 78/07)

Language of the case: German

Referring court

Finanzgericht München

Parties to the main proceedings

Applicant: Fliesen-Zentrum Deutschland GmbH

Defendant: Hauptzollamt Regensburg