Request for a preliminary ruling from the Østre Landsret (Denmark) lodged on 16 April 2014 — Skatteministeriet v DSV Road A/S

(Case C-187/14)

(2014/C 202/13)

Language of the case: Danish

Referring court

Østre Landsret

Parties to the main proceedings

Applicant: Skatteministeriet

Defendant: DSV Road A/S

Questions referred

1) Is Article 203(1) of the Customs Code ([1]) to be interpreted as meaning that there is removal from customs supervision in a situation such as that of the main proceedings, if it is assumed that (a) each of the two generated transits in 2007 and 2008 respectively concerned the same goods, or (b) it cannot be documented that they were the same goods?

2) Is the Article 204 of the Customs Code ([2]) to be interpreted as meaning that customs debt arises in a situation such as that of the main proceedings, if it is assumed that (a) each of the two generated transits in 2007 and 2008 respectively concerned the same goods, or (b) it cannot be documented that they were the same goods?

3) Is Article 859 of the implementing provisions ([3]) to be interpreted as meaning that, in the circumstances of the main proceedings, there is an infringement of obligations which has had no significant effect on the proper course of the customs procedure, if it is assumed that (a) each of the two generated transits in 2007 and 2008 respectively concerned the same goods, or (b) it cannot be documented that they were the same goods?

4) Can the first Member State into which the goods were imported refuse the taxable person designated by the Member State a deduction of the import VAT pursuant to Article 168(e) of the VAT Directive ([4]), where the import VAT is charged to a carrier of the goods in question who is not the importer and owner of the goods but has simply transported and been in charge of the customs dispatch of the consignment as part of its freight forwarding operations, which are subject to VAT?

([1]) Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ 1992 L 302, p. 1).
([2]) Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ 1992 L 302, p. 1).
([3]) Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (OJ 1993 L 253, p. 1).
([4]) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1).

Request for a preliminary ruling from the Eparkhiako Dikastirio Lefkosias (District Court, Nicosia, Cyprus) lodged on 16 April 2014 — Bogdan Chain v Atlanco Ltd

(Case C-189/14)

(2014/C 202/14)

Language of the case: Greek

Referring court

Eparkhiako Dikastirio Lefkosias (District Court, Nicosia, Cyprus)

Parties to the main proceedings

Applicant: Bogdan Chain

Defendant: Atlanco Ltd

Questions referred

1) Should the fact that the scope of Article 13(1)(b) of Regulation (EC) No 883/2004 ([1]) and of Article 14(5)(b) of the implementing Regulation (EC) No 987/2009 ([2]) covers 'a person who normally pursues an activity as an employed person in two or more Member States' be interpreted as meaning that it also covers the situation where a person is employed, under an employment contract with only one employer who is established in a Member State of the European Union, with a view to working in two other Member States even if:

   i. the second Member State in which the person is to be employed has not yet been determined and is not foreseeable when an application is made for the issue of the A1 form [statement of applicable legislation] due to the specific nature of the work, i.e. the temporary employment of workers for short periods of time in various Member States?

   or

   ii. the duration of employment in the first and/or second Member State cannot yet be determined or is unforeseeable due to the specific nature of the work, i.e. the temporary employment of workers for short periods of time in various Member States?

2) If the answer to the questions stated under point 1 above is in the affirmative, is it possible to interpret Article 14(5)(b) of the implementing Regulation (EC) No 987/2009 in such a way that, for the purpose of applying Article 13(1)(b) of Regulation (EC) No 883/2004, the reference to 'a person who normally pursues an activity as an employed person in two or more Member States' also applies to a situation in which there are periods of inactivity between two jobs undertaken in different Member States, during which periods the employee is still covered by the same employment agreement?

3) If the answer to the questions stated under point 1 above is in the affirmative, should the fact that the competent Member State does not issue the A1 form preclude application of Article 13(1)(b) of Regulation (EC) No 883/2004?

4) Do Articles 16(5) and/or 20(1) or any other article of the implementing Regulation (EC) No 987/2009 require the Member State, based on a preliminary decision relating to the applicable law from the Member State of stay, to issue the A1 form on its own initiative without the need for the employer concerned to file an additional application to the competent Member State?

([1]) Regulation (EC) No 883/2004 of the European Parliament and of the Council of 29 April 2004 on the coordination of social security systems (OJ 2004 L 166, p. 1).

([2]) Regulation (EC) No 987/2009 of the European Parliament and of the Council of 16 September 2009 laying down the procedure for implementing Regulation (EC) No 883/2004 on the coordination of social security systems (OJ 2009 L 284, p. 1).

Request for a preliminary ruling from the Helsingin hovioikeus (Finland) lodged on 22 April 2014 — Valev Visnapuu v Kihlakunnansyyttäjä (Helsinki), Suomen Valtio — Tullihallitus

(Case C-198/14)

(2014/C 202/15)

Language of the case: Finnish

Referring court

Helsingin hovioikeus

Parties to the main proceedings

Applicant: Valev Visnapuu

Defendants: Kihlakunnansyyttäjä (Helsinki), Suomen Valtio — Tullihallitus

Questions referred

1. Is the permissibility of the Finnish system of beverage packaging duty, under which beverage packaging duty is levied if the packaging is not part of a return system, to be examined in the light of Article 110 TFEU instead of Article 34 TFEU? The return system in question must be a deposit-based system under which the packer of the alcoholic beverages or the importer alone or in accordance with the provisions laid down in the Law on Waste or in the corresponding legislation of the Åland Islands takes care of the reuse or recycling of beverage packagings so that the packaging is refilled or recovered as raw material.