Question referred

The interpretation of the first paragraph of Article 3(1)(a) of Council Directive 2001/40/EC ([1]) of 28 May, and in particular on whether the term 'offence punishable by a penalty involving deprivation of liberty of at least one year', set out in that provision, refers to the penalty prescribed *in abstracto* for the offence in question or, on the contrary, to the actual term of imprisonment imposed on the convicted person and, in consequence, whether or not the decision of a Member State to expel a national of a third country sentenced to imprisonment of eight months would be recognised by other Member States.

([1]) Council Directive 2001/40/EC of 28 May 2001 on the mutual recognition of decisions on the expulsion of third country nationals (OJ L 149, p. 34).

Request for a preliminary ruling from the Tribunale ordinario di Cagliari (Italy) lodged on 2 October 2014 — Criminal proceedings against Claudia Concu and Isabella Melis

(Case C-457/14)

(2014/C 439/32)

Language of the case: Italian

Referring court

Tribunale ordinario di Cagliari

Parties to the main proceedings

Claudia Concu and Isabella Melis

Questions referred

1) Are Article 49 et seq. TFEU and Article 56 et seq. TFEU and the principles laid down by the Court of Justice of the European Union in [Joined Cases C-72/10 and C-77/10 *Costa and Cifone* [2012] ECR I-0000] to be interpreted as precluding a call for tenders for the award of licences with a period of validity shorter than that of licences awarded in the past, where that tendering procedure has been launched in order to remedy the consequences of the unlawful exclusion of a certain number of operators from earlier tendering procedures?

2) Are Article 49 et seq. TFEU and Article 56 et seq. TFEU and the principles laid down by the Court of Justice of the European Union in *Costa and Cifone* to be interpreted as precluding the possibility that sufficient justification for the shorter period of validity of licences offered for tender, as compared with licences awarded in the past, can be found in the requirement for the licensing system to be reorganised through the alignment of licence expiry dates?

Request for a preliminary ruling from the Administrativen sad — Varna (Bulgaria) lodged on 8 October 2014 — Asparuhovo Lake Investment Company OOD v Direktor na Direktsia 'Obzhalvane i danachno-osiguritelna praktika' Varna pri Tsentralno Upravlenie na Natsionalnata Agentsia za Prihodite

(Case C-463/14)

(2014/C 439/33)

Language of the case: Bulgarian

Referring court

Administrativen sad

Parties to the main proceedings

Applicant: Asparuhovo Lake Investment Company OOD

Defendant: Direktor na Direktsia 'Obzhalvane i danachno-osiguritelna praktika' Varna pri Tsentralno Upravlenie na Natsionalnata Agentsia za Prihodite

Questions referred

1. Should Article 24(1) and point (b) of Article 25 of Directive 2006/112/EC [1] be interpreted as meaning that the term 'supply of services' also covers cases involving subscription contracts for the supply of consulting services such as those at issue in the main proceedings, namely where a supplier, having qualified personnel available for supplying the services, has agreed to be on call for the customer during the term of the contract and has undertaken to refrain from entering into similar contracts with the customer's competitors?

2. Should Articles 64(1) and 63 of Directive 2006/112/EC be interpreted as meaning that, for subscribed consulting services, the chargeable event occurs on expiry of the period for which the payment was agreed, irrespective of whether and how often the customer makes use of the supplier's on-call services?

3. Should Article 62(2) of Directive 2006/112/EC be interpreted as meaning that a person supplying services in connection with a subscription consulting contract is obligated to charge value added tax for the services on expiry of the period for which the subscription fee was agreed, or does this obligation arise only if the customer has made use of the consultant's services?

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

Action brought on 13 October 2014 — European Commission v Kingdom of Denmark

(Case C-468/14)

(2014/C 439/34)

Language of the case: Danish

Parties

Applicant: European Commission (represented by: M. Clausen. C. Cattabriga, acting as Agents)

Defendant: Kingdom of Denmark

Form of order sought

— Declare that, by maintaining a legal situation in which the sale of loose snuff is permitted contrary to Article 8, read in conjunction with Article 2(4) of Directive 2001/37/EC of the European Parliament and of the Council of 5 June 2001 on the approximation of the laws, regulations and administrative provisions of the Member States concerning the manufacture, presentation and sale of tobacco products [1], the Kingdom of Denmark has failed to fulfil its obligations under that directive;

— the order Kingdom of Denmark to pay the costs.

Pleas in law and main arguments

The Kingdom of Denmark has failed to fulfil its obligations under Article 8 of Directive 2001/37/EC by prohibiting only sales of snuff in porous portion sachets, but not loose snuff, in Denmark. Denmark has not disputed that its national rules do not comply with EU law in so far as regards the prohibition of marketing of tobacco for oral use. A legislative proposal which would have introduced a complete prohibition on the sale of snuff in Denmark was, however, rejected by the Danish Parliament (Folketing).

Denmark has not given any further commitments that it will bring Danish rules into line with EU law. The Commission must accordingly conclude that Denmark has still failed to fulfil its obligations under Article 8 of the Directive, read in conjunction with Article 2(4) thereof.

[1] OJ 2001 L 194, p. 26.