

**Request for a preliminary ruling from the Hoge Raad der Nederlanden (Netherlands) lodged on  
18 November 2014 — Gemeente Borsele, Staatssecretaris van Financiën**

**(Case C-520/14)**

(2015/C 056/06)

*Language of the case: Dutch*

**Referring court**

Hoge Raad der Nederlanden

**Parties to the main proceedings**

*Appellants in cassation:* Gemeente Borsele, Staatssecretaris van Financiën

**Questions referred**

- 1) Should Article 2(1)(c) and Article 9(1) of Directive 2006/112/EC <sup>(1)</sup> be interpreted as meaning that, with regard to the transport of school pupils, on the basis of an arrangement as described in the present judgment, a municipality should to this extent be regarded as a taxable person within the meaning of that directive?
- 2) For the purpose of answering that question, should the arrangement as a whole be considered, or should this assessment be made for each transport operation separately?
- 3) If the latter is the case, should a distinction be made according to whether pupils are transported over a distance of between 6 and 20 kilometres or over a distance exceeding 20 kilometres?

---

<sup>(1)</sup> Council Directive 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 Hoge Raad der Nederlanden (Netherlands) lodged on  
21 November 2014 — X v Staatssecretaris van Financiën**

**(Case C-528/14)**

(2015/C 056/07)

*Language of the case: Dutch*

**Referring court**

Hoge Raad der Nederlanden

**Parties to the main proceedings**

*Appellant:* X

*Respondent:* Staatssecretaris van Financiën

**Questions referred**

- 1) Does Regulation 1186/2009 <sup>(1)</sup> include the possibility that a natural person has at the same time his normal place of residence in both a Member State and a third country and, if so, does the relief from import duties provided for in Article 3 apply to personal property, which, when a person ceases to have his normal place of residence in the third country, is transferred to the European Union?

- 2) If Regulation 1186/2009 precludes two normal places of residence and an assessment of all the circumstances does not suffice to determine the normal place of residence, on the basis of which rule or which criteria is it necessary to determine, for the purposes of the application of that regulation, in which country the person concerned has his normal place of residence in a case such as the present case in which that person has both personal and occupational ties in the third country and personal ties in the Member State?

---

<sup>(1)</sup> Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty (OJ 2009 L 324, p. 23).

---

**Request for a preliminary ruling from the Augstākā tiesa (Latvia) lodged on 27 November 2014 —  
SIA ‘VM Remonts’ (formerly SIA ‘DIV un Ko’), SIA ‘Ausma grupa’, SIA ‘Pārtikas kompānija’ v  
Konkurences padome**

**(Case C-542/14)**

(2015/C 056/08)

*Language of the case: Latvian*

**Referring court**

Augstākā tiesa

**Parties to the main proceedings**

*Applicants:* SIA ‘VM Remonts’ (formerly SIA ‘DIV un Ko’), SIA ‘Ausma grupa’, SIA ‘Pārtikas kompānija’

*Defendant:* Konkurences padome

**Question referred**

Must Article 101(1) TFEU be interpreted as meaning that, in order for it to be established that an undertaking has participated in an agreement restricting competition, it must be shown that an officer of the undertaking has personally engaged in conduct or been aware of, or consented to, conduct by persons providing an external service to the undertaking and at the same time acting on behalf of other parties to a possible prohibited practice?

---

**Reference for a preliminary ruling from the High Court of Justice, Queen’s Bench Division  
(Administrative Court) (England and Wales) (United Kingdom) made on 1 December 2014 — Philip  
Morris Brands SARL, Philip Morris Limited, British American Tobacco UK Limited against Secretary  
of State for Health**

**(Case C-547/14)**

(2015/C 056/09)

*Language of the case: English*

**Referring court**

High Court of Justice Queen’s Bench Division (Administrative Court) (England and Wales)

**Parties to the main proceedings**

*Applicants:* Philip Morris Brands SARL, Philip Morris Limited, British American Tobacco UK Limited

*Defendant:* Secretary of State for Health

*Other parties:* Imperial Tobacco Limited, British American Tobacco UK Limited, JT International SA, Gallaher Limited, Tann UK Limited and Tannpapier GmbH, V. Mane Fils, Deutsche Benkert GmbH & Co. KG and Benkert UK Limited, Joh. Wilh. Von Eicken GmbH