

- (b) the dismissal was based on a neutral provision of national law;
- (c) under the circumstances of the dismissal in question, national legislation does not lay down any criteria and obligations for assessment in relation to every individual who might be affected by dismissal, nor does it lay down obligations to give reasons for the dismissal of a specific individual?
2. Must Article [14](1)(c) of Directive 2006/54/EC and Article 3(1)(c) of Directive 2000/78/EC, in conjunction with Articles 30, 47 and 52(1) of the Charter of Fundamental Rights, be interpreted as permitting, pursuant to Article 157(3) of the Treaty on the Functioning of the European Union, a national measure such as Article 21 of the Law on protection against discrimination (*Zakon za zashtita ot diskriminatsia*), read in conjunction with Article 106(1)(2) of the Civil Service Law (*Zakon za darzhavnia sluzhitel*), the provisions of which — in the circumstances described in the first question concerning the dismissal of a person employed in the public sector under a civil-service employment relationship (owing to abolition of a post on account of a reduction in a number of identical posts occupied by both men and women) — do not expressly lay down, as part of the right to dismiss staff, any selection obligations or criteria, which both administrative and legal practice permit only if the authority responsible for the dismissal made a discretionary decision to specify a procedure and criteria, in contrast to identical circumstances involving the dismissal of a public-sector worker employed under an employment-law relationship, for which selection obligations and criteria in respect of the dismissal are laid down by law as part of that authority's right to dismiss staff?
3. Must Article [14](1)(c) of Directive 2006/54/EC and Article 3(1)(c) of Directive 2000/78/EC, in conjunction with Articles 30, 47 and 52(1) of the Charter of Fundamental Rights, be interpreted as meaning that the dismissal of a person employed in the public sector under a civil-service employment relationship will be unjustified, and accordingly contrary to those provisions, only because the administrative authority did not carry out a selection and apply objective criteria, or give reasons for its choice to dismiss a particular person, where that person occupied a post identical to that occupied by other persons, both men and women, and the dismissal took place on the basis of a neutral provision?
4. Must Articles 18 and 25 of Directive 2006/54/EC, read in conjunction with Article 30 of the Charter of Fundamental Rights, be interpreted as meaning that the requirement of proportionality has been met and that those provisions allow for relevant national legislation which provides for compensation in the case of unlawful dismissal, applicable also in the event of infringement of the principle of equal treatment in matters of employment and occupation under EU law, specifying a maximum compensation period of six months and a fixed payment — based on the basic salary for the post occupied, but only in so far as the person remains unemployed or receives lower pay, where the right of that person to be reinstated in the post is separate and not part of his right to compensation under the national law of the Member State?

⁽¹⁾ OJ 2006 L 204, p. 23.

⁽²⁾ OJ 2000 L 303, p. 16.

Request for a preliminary ruling from the Korkein hallinto-oikeus (Finland) lodged on 20 January 2016 — A Oy

(Case C-33/16)

(2016/C 111/16)

Language of the case: Finnish

Referring court

Korkein hallinto-oikeus

Parties to the main proceedings

Applicant: A Oy

Other party: Veronsaajien oikeudenvallontayksikkö

Questions referred

1. Is Article 148(d) of Council Directive 2006/112/EC ⁽¹⁾ to be interpreted as meaning the loading and unloading of cargo onto and off a vessel are supplies of services made to meet the direct needs of the cargo of vessels for the purposes of Article 148(a)?
2. Given the findings of the Court of Justice in paragraph 24 of the judgment in Joined Cases C-181/04 to C-183/04 *Elmeke*, according to which the exemption provided for in those rules could not be extended to services supplied at an earlier stage in the commercial chain, is Article 148(d) of Directive 2006/112/EC to be interpreted as meaning that applies also to the services at issue in the case in main proceedings in which the service supplied by A Oy's subcontractor in the first phase of operations concerns a service which has a direct physical relationship to the cargo, which A Oy invoices to the forwarding or transport company?
3. In light of the findings of the Court of Justice in paragraph 24 of the judgment in *Elmeke*, according to which the exemption provided for by the rules in question apply only to services which are supplied to the ship owner, is Article 148(d) of VAT Directive 2006/112/EC to be interpreted as meaning that that exemption cannot apply if the service is supplied to the cargo owner such as the exporter or importer of the cargo concerned?

⁽¹⁾ OJ 2006 L 347, p. 1.

Request for a preliminary ruling from the Augstākā tiesa (Latvia) lodged on 27 January 2016 — Valsts ieņēmumu dienests v SIA 'LS Customs Services'

(Case C-46/16)

(2016/C 111/17)

Language of the case: Latvian

Referring court

Augstākā tiesa

Parties to the main proceedings

Applicant: Valsts ieņēmumu dienests

Defendant: SIA 'LS Customs Services'

Questions referred

1. Should Article 29(1) of Council Regulation (EEC) No 2913/92 ⁽¹⁾ of 12 October 1992 establishing the Community Customs Code be interpreted as meaning that the method laid down in that article is also applicable when the import of the goods and their release for free circulation in the customs territory of the Community took place as a consequence of the fact that during the transit procedure the goods were removed from customs supervision, the goods concerned being goods liable to import duties, and the goods were not sold for export to the customs territory of the Community but for export outside the Community?
2. Should the expression 'sequentially' used in Article 30(1) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code, in the light of the right to good administration enshrined in Article 41 of the Charter of Fundamental Rights of the European Union read together with the principle that reasons must be stated for administrative measures, be interpreted as meaning that, in order to be able to conclude that the applicable method is that set out in Article 31 of the regulation, the customs authorities are under an obligation to state in all administrative measures why in those specific circumstances the methods for determination of customs value of goods set out in Articles 29 and 30 cannot be used?