

Judgment of the Court (Second Chamber) of 10 October 2019 (request for a preliminary ruling from the Oberlandesgericht Wien - Austria) – Adelheid Krah v Universität Wien

(Case C-703/17) ⁽¹⁾

(Reference for a preliminary ruling — Free movement of persons — Article 45 TFEU — Workers — Regulation (EU) No 492/2011 — Article 7(1) — Postdoctoral senior lecturers — Limitation on the recognition of previous professionally-relevant periods of service completed in another Member State — System of pay linking a higher rate of pay to the duration of employment with the current employer)

(2019/C 423/04)

Language of the case: German

Referring court

Oberlandesgericht Wien

Parties to the main proceedings

Applicant: Adelheid Krah

Defendant: Universität Wien

Operative part of the judgment

Article 45(1) TFEU must be interpreted as precluding rules of a university of a Member State, such as those at issue in the main proceedings, which, for the purposes of a worker's salary grading as postdoctoral senior lecturer with that university, take into account only a maximum of four years of previous periods of service completed by that worker in another Member State, if that service was equivalent or indeed identical to that required of the worker in the performance of those duties of postdoctoral senior lecturer.

Article 45 TFEU and Article 7(1) of Regulation (EU) No 492/2011 of the European Parliament and of the Council of 5 April 2011 on freedom of movement for workers within the Union must be interpreted as not precluding such rules if the service previously completed in another Member State was not equivalent, but merely beneficial to the performance of those duties of postdoctoral senior lecturer.

⁽¹⁾ OJ C 13, 9.4.2018.

Judgment of the Court (Fifth Chamber) of 16 October 2019 (requests for a preliminary ruling from the Bundesfinanzhof - Germany) – Michael Winterhoff, acting as liquidator of DIREKTexpress Holding AG v Finanzamt Ulm (C-4/18) and Jochen Eisenbeis, acting as liquidator of JUREX GmbH v Bundeszentralamt für Steuern (C-5/18)

(Joined Cases C-4/18 and C-5/18) ⁽¹⁾

(Reference for a preliminary ruling — Taxation — Common system of value added tax (VAT) — Directive 2006/112/EC — Article 132(1)(a) — Exemptions for certain activities in the public interest — Public postal services — Directive 97/67/EC — Universal postal service provider — Private operator providing the service of formally serving court or administrative authority documents)

(2019/C 423/05)

Language of the case: German

Referring court

Bundesfinanzhof

Parties to the main proceedings

Applicants: Michael Winterhoff, acting as liquidator of DIREKTexpress Holding AG (C-4/18) and Jochen Eisenbeis, acting as liquidator of JUREX GmbH (C-5/18)

Defendants: Finanzamt Ulm (C-4/18), Bundeszentralamt für Steuern (C-5/18)

Operative part of the judgment

Article 2(13) and Article 3 of Directive 97/67/EC of the European Parliament and of the Council of 15 December 1997 on common rules for the development of the internal market of Community postal services and the improvement of quality of service, as amended by Directive 2008/6/EC of the European Parliament and of the Council of 20 February 2008 must be interpreted as meaning that providers of services consisting in the service of items of correspondence, such as those at issue in the main proceedings, who, in their capacity as holders of a national licence permitting them to supply that service are required to effect, in accordance with provisions of national law, the formal service of court or administrative authority documents, must be regarded as 'universal service providers', in accordance with those provisions, so that those services must be exempt from value added tax as services effected by the 'public postal services' under Article 132 (1)(a) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax.

(¹) OJ C 123, 9.4.2018.

Judgment of the Court (Fifth Chamber) of 17 October 2019 (request for a preliminary ruling from the Administrativen sad Sofia-grad — Bulgaria) — 'Elektrozpredelenie Yug' EAD v Komisija za energiyno i vodno regulirane (KEVR)

(Case C-31/18) (¹)

(Reference for a preliminary ruling — Directive 2009/72/EC — Internal market in electricity — Article 2(3) to (6) — Concepts of electricity transmission system and electricity distribution system — Distinguishing criteria — Voltage — Ownership of installations — Article 17(1)(a) — Independent transmission operator — Articles 24 and 26 — Distribution system operator — Article 32(1) — Free third-party access — Access to medium-voltage electricity — Interconnection points between transmission and distribution systems — Discretion of the Member States)

(2019/C 423/06)

Language of the case: Bulgarian

Referring court

Administrativen sad Sofia-grad

Parties to the main proceedings

Applicant: 'Elektrozpredelenie Yug' EAD

Defendant: Komisija za energiyno i vodno regulirane (KEVR)