Question referred

Are a provision in a collective agreement and an employer's practice, pursuant to which, for the purposes of remuneration and promotion, the length of service of a part-time female employee whose working hours are 'distributed vertically' over the whole year is to be calculated solely on the basis of time actually worked, contrary to Clause 4(1) and (2) of the Framework Agreement on part-time work [annexed to] Council Directive 97/81/EC of 15 December 1997, ([1]) and to Articles 2(1)(b) and 14(1) of Directive 2006/54/EC of the European Parliament and of the Council of 5 July 2006 on the implementation of the principle of equal opportunities and equal treatment of men and women in matters of employment and occupation (recast)? ([2])

([1]) Council Directive 97/81/EC of 15 December 1997 concerning the Framework Agreement on part-time work concluded by UNICE, CEEP and the ETUC (OJ 1998 L 14, p. 9).

([2]) Directive 2006/54/EC of the European Parliament and of the Council of 5 July 2006 on the implementation of the principle of equal opportunities and equal treatment of men and women in matters of employment and occupation (OJ 2006 L 204, p. 23).

Request for a preliminary ruling from the College van Beroep voor het Bedrijfsleven (Netherlands) lodged on 9 July 2018 — Vaselife International BV, Chrysal International BV v College voor de toelating van gewasbeschermingsmiddelen en biociden

(Case C-445/18)

(2018/C 373/06)

Language of the case: Dutch

Referring court

College van Beroep voor het Bedrijfsleven

Parties to the main proceedings

Appellants: Vaselife International BV, Chrysal International BV

Respondent: College voor de toelating van gewasbeschermingsmiddelen en biociden

Questions referred

1. Is the competent authority, the College voor de toelating van gewasbeschermingsmiddelen en biociden (Netherlands Board for the Authorisation of Plant Protection Products and Biocides; 'the Ctgb'), authorised, after having taken a decision to re-register the reference product, whether or not of its own motion, to change the period of validity of a parallel trade permit as referred to in Article 52 of Regulation (EC) No 1107/2009, ([1]) where that permit was granted before the re-registration decision, in accordance with the — later — date of the period of validity applying to the decision to re-register the reference product?

2. If Question 1 is answered in the affirmative, is the change to the period of validity of a parallel trade permit an automatic consequence of a decision to re-register the reference product resulting from Regulation (EC) No 1107/2009 itself? Is the entry of the new date of the period of validity of the parallel permit into the database of the competent authority thus a purely administrative act, or does it require a decision taken by that authority of its own motion or in response to a request?

3. If the answer to Question 2 is that a decision must be taken, does Article 52 of Regulation (EC) No 1107/2009, and, in particular, the third paragraph of that article, apply to that decision?

4. If Question 3 is answered in the negative, which provision(s) is/are then applicable?

5. Can a plant protection product already be considered not to be identical within the meaning of Article 52 of Regulation (EC) No 1107/2009 if the reference product does not (any longer) originate from the same undertaking? The Court of Justice is requested, in answering that question, also to consider whether the notion of an associated undertaking or of an undertaking operating under licence can also include an undertaking which produces the product according to the same recipe, with the consent of the right-holder. Is it relevant here whether the production process according to which the reference product and the parallel product which is to be introduced are manufactured is carried out by the same undertaking as far as the active substances are concerned?

6. Is the mere changing of the location for the production of the reference product relevant to the assessment of whether the product is identical?

7. If Questions 5 and/or 6 are/is answered in the affirmative, can the conclusion to be drawn therefrom ('not identical') be undermined by the fact that the competent authority has already established that, as regards its composition, the product has not undergone any change or has undergone only a slight change?

8. On whom and to what extent does the burden of proof lie to show that Article 52(3) of Regulation (EC) No 1107/2009 has been satisfied if the holders of the authorisation for the parallel product and for the reference product have a difference of opinion in that regard?

([1]) Regulation (EC) No 1107/2009 of the European Parliament and of the Council of 21 October 2009 concerning the placing of plant protection products on the market and repealing Council Directives 79/117/EEC and 91/414/EEC (OJ 2009 L 309, p. 1).

Request for a preliminary ruling from the Rechtbank van eerste aanleg te Antwerpen (Belgium) lodged on 16 July 2018 — Argenta Spaarbank NV v Belgische Staat

(Case C-459/18)

(2018/C 373/07)

Language of the case: Dutch

Referring court

Rechtbank van eerste aanleg te Antwerpen

Parties to the main proceedings

Applicant: Argenta Spaarbank NV

Defendant: Belgische Staat

Question referred

Does Article 49 of the Treaty on the Functioning of the European Union preclude national tax legislation pursuant to which, for the purpose of calculating the taxable profits of a company subject to full tax liability in Belgium which has a permanent establishment in another Member State, the profits of which are wholly exempt in Belgium by virtue of the application of a double taxation convention between Belgium and the other Member State:

— the deduction for risk capital is reduced by an amount in respect of deduction for risk capital calculated with reference to the positive difference between, on the one hand, the net book value of the assets of the permanent establishment, and, on the other hand, the total liabilities that do not form part of the company's equity capital and that are attributable to the permanent establishment and

— the aforementioned reduction is not applied in so far as the amount of the reduction is lower than the profits of that permanent establishment,

whereas no reduction of the deduction for risk capital is applied if that positive difference can be attributed to a permanent establishment located in Belgium?

Request for a preliminary ruling from the Tribunal Superior de Justicia de Galicia (Spain) lodged on 19 July 2018 — ER v Agencia Estatal de la Administración Tributaria

(Case C-472/18)

(2018/C 373/08)

Language of the case: Spanish

Referring court

Tribunal Superior de Justicia de Galicia