

### Pleas in law and main arguments

Despite repeated warnings about the risk of fraud by OLAF and the Commission, the United Kingdom failed to put in place risk-based approaches in customs control to prevent the release into free circulation of undervalued goods into the Union (specifically, footwear and textiles exported from the People's Republic of China) until 12 October 2017. As a result of that inaction in the face of repeated warnings, the United Kingdom failed to take the risk-based measures required under the Union's customs and own resources legislation. That failure to take appropriate action also affected the correct application of the Union's VAT rules. There have been exceptionally high losses to the Union budget caused by the United Kingdom's breach of Union law and the resulting levels of imports of undervalued goods to that Member State. Because the United Kingdom did not follow the Commission's recommendations, in contrast to other Member States, the United Kingdom attracted more undervalued trade. Those exceptionally high losses also affected drastically fair burden-sharing among Member States, as they had to be compensated by correspondingly higher GNI contributions by the other Member States to the Union.

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(<sup>1</sup>) 2014/335/EU, Euratom: Council Decision of 26 May 2014 on the system of own resources of the European Union (JO 2014, L 168, p. 105).

(<sup>2</sup>) 2007/436/EC, Euratom: Council Decision of 7 June 2007 on the system of the European Communities' own resources (JO 2007, L 163, p. 17).

(<sup>3</sup>) Council Regulation (EU, Euratom) No 609/2014 of 26 May 2014 on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements (Recast) (JO 2014, L 168, p. 39).

(<sup>4</sup>) Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing Decision 94/728/EC, Euratom on the system of the Communities' own resources (JO 2000, L 130, p. 1).

(<sup>5</sup>) Council Regulation (EEC, Euratom) No 1553/89 of 29 May 1989 on the definitive uniform arrangements for the collection of own resources accruing from value added tax (JO 1989, L 155, p. 9).

(<sup>6</sup>) Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (JO 2013, L 269, p. 1).

(<sup>7</sup>) Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (JO 1992, L 302, p. 1).

(<sup>8</sup>) Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (JO 1993, L 253, p. 1).

(<sup>9</sup>) Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (JO 2015, L 343, p. 558).

(<sup>10</sup>) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (JO 2006, L 347, p. 1).

(<sup>11</sup>) Council Regulation (EU, Euratom) No 608/2014 of 26 May 2014 laying down implementing measures for the system of own resources of the European Union (JO 2014, L 168, p. 29).

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### Request for a preliminary ruling from the Korkein hallinto-oikeus (Finland) lodged on 8 March 2019 — Veronsaajien oikeudenvallontayksikkö

(Case C-215/19)

(2019/C 164/41)

*Language of the case: Finnish*

#### Referring court

Korkein hallinto-oikeus

#### Parties to the main proceedings

*Appellant:* Veronsaajien oikeudenvallontayksikkö

*Other party:* A Oy

### Questions referred

1. Are Articles 13b and 31a of Council Implementing Regulation (EU) No 282/2011 <sup>(1)</sup> of 15 March 2011 laying down implementing measures for Directive 2006/112/EC <sup>(2)</sup> on the common system of value added tax, as amended by Council Implementing Regulation (EU) No 1042/2013 <sup>(3)</sup> of 7 October 2013 amending Implementing Regulation (EU) No 282/2011 as regards the place of supply of services, to be interpreted as meaning that computing centre services of the type at issue in the main proceedings, with which a trader provides its customers with equipment cabinets in a computing centre for holding customers' servers together with ancillary services, are to be regarded as the leasing or letting of immovable property?
2. If the first question is answered in the negative, are Article 47 of VAT Directive 2006/112/EC and Article 31a of the aforementioned Implementing Regulation nevertheless to be interpreted as meaning that a computing centre service of the type at issue in the main proceedings is to be regarded as a service connected with immovable property, the place of supply of which is the location of the property?

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<sup>(1)</sup> OJ 2011 L 77, p. 1.

<sup>(2)</sup> OJ 2006 L 347, p. 1.

<sup>(3)</sup> OJ 2013 L 284, p. 1.

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### Request for a preliminary ruling from the Cour du travail de Liège (Belgium) lodged on 18 March 2019 — B v Centre public d'action sociale de Liège (CPAS)

(Case C-233/19)

(2019/C 164/42)

*Language of the case: French*

### Referring court

Cour du travail de Liège

### Parties to the main proceedings

*Applicant:* B.

*Defendant:* Centre public d'action sociale de Liège (CPAS)

### Question referred

Must Articles 5 and 13 of Directive 2008/115/EC of the European Parliament and of the Council of 16 December 2008 on common standards and procedures in Member States for returning illegally staying third-country nationals, <sup>(1)</sup> read in the light of Articles 19(2) and 47 of the Charter of Fundamental Rights of the European Union, and Article 14(1)(b) of that directive, read in the light of the judgment in Case C-562/13, delivered on 18 December 2014 by the Court of Justice of the European Union (Grand Chamber), be interpreted as endowing with suspensive effect an appeal brought against a decision ordering a third-country national suffering from a serious illness to leave the territory of a Member State, in the case where the appellant claims that the enforcement of that decision is liable to expose him to a serious risk of grave and irreversible deterioration in his state of health: