

2. If the answer to the first question is in the affirmative, must Article 1(1) and Article 5 of Directive 2011/16 be interpreted, if necessary taking account of the evolving nature of the interpretation of Article 26 of the OECD Model Tax Convention, as meaning that a request for exchange of information, and a consequent information order from the competent authority of the requested Member State, satisfy the condition that there is not a manifest lack of foreseeable relevance where the requesting Member State states the identity of the taxpayer concerned, the period covered by the investigation in the requesting Member State and the identity of the holder of the information in question, while seeking information concerning bank accounts and financial assets which are unspecified but which are defined by criteria concerning, first, the fact that they are owned by an identified holder of information, secondly, their applicability to the tax years covered by the investigation by the authorities in the requesting State and, thirdly, their relationship with the identified taxpayer concerned?

---

(<sup>1</sup>) OJ 2011 L 64, p. 1.

---

**Action brought on 20 March 2019 — European Commission v Republic of Cyprus**

**(Case C-248/19)**

(2019/C 213/10)

*Language of the case: Greek*

**Parties**

*Applicant:* European Commission (represented by: D. Triantaphyllou and E. Manhaeve, acting as Agents)

*Defendant:* Republic of Cyprus.

**Form of order sought**

The applicant claims that the Court should:

— Declare that the Republic of Cyprus, by failing to:

— provide a collecting system for 31 agglomerations (Aradippou, Ipsonas, Dali, Varoklini, Deryneia, Sotira, Xylophagou, Pervolia, Colosseo, Poli Chrysochous, Livadia, Dromolaxia, Pera Chorio-Nisou, Liopetri, Avgorou, Paliometokhos, Kiti, Frenaros, Ormidia, Kokkinotrimithia, Trachoni, Episkopi, Xylotympou, Pano Pelemidia, Pyla, Lympia, Pareklissia, Kakopetria, Achna, Meneu and Pyrgos), as required by Article 3 of and by Annex I(A) to the Directive;

— ensure for those same agglomerations that the waste water which enters the collecting systems is subject to secondary or equivalent treatment before discharge, as required by Articles 4, 10 and 15 of and by Annexes I.B and I.D to the Directive,

failed to fulfil its obligations under Articles 3, 4, 10, 15 and Annex I to Directive 91/271/EEC <sup>(1)</sup> concerning urban waste-water treatment.

— order the Republic of Cyprus to pay the costs.

### **Pleas in law and main arguments**

1. In the absence of a comprehensive and operational collecting system, the Republic of Cyprus failed to observe the time limit of 31.12.2012 of Directive 91/271/EEC concerning urban waste-water treatment (as extended by the Treaty of Accession of Cyprus to the European Union) for four agglomerations with populations above 10 000 inhabitants with respect to collection (Article 2) and, consequently, the secondary treatment of waste water (Article 4) and the infrastructure and monitoring of the latter (Articles 10 and 15).
2. In the absence of a comprehensive and operational collecting system, the Republic of Cyprus failed to observe the time limit of 31.12.2012 of Directive 91/271/EEC concerning urban waste-water treatment (as extended by the Treaty of Accession of Cyprus to the European Union) for agglomerations with a population of 2000-10 000 inhabitants with respect to collection (Article 2) and, consequently, the secondary treatment of waste water (Article 4) and the infrastructure and monitoring of the latter (Articles 10 and 15).

---

<sup>(1)</sup> Council Directive 91/271/EEC of 21 May 1991 concerning urban waste-water treatment.

---

### **Request for a preliminary ruling from the Verwaltungsgericht Wien (Austria) lodged on 26 March 2019 — S.A.D. Maler und Anstreicher OG**

**(Case C-256/19)**

(2019/C 213/11)

*Language of the case: German*

### **Referring court**

Verwaltungsgericht Wien

### **Parties to the main proceedings**

*Appellant:* S.A.D. Maler und Anstreicher OG

*Respondent authority:* Magistrat der Stadt Wien

*Other party to the proceedings:* Bauarbeiter Urlaubs und Abfertigungskasse