

3. Should the condition laid down in Article 4(5) of Framework Decision 2002/584/JHA that the ‘sentence has been served ... or may no longer be executed under the law of the sentencing country’ be interpreted as covering a situation in which the requested person has been finally sentenced, for the same acts, to a custodial sentence that he or she has served in part in the sentencing country and the remainder of which has been remitted by a non-judicial authority of that country, as part of a general leniency measure that also applies to convicted persons who have committed serious acts, such as the requested person, and is not based on rational criminal policy considerations?

(¹) Council Framework Decision of 13 June 2002 on the European arrest warrant and the surrender procedures between Member States (OJ 2002 L 190, p. 1).

Request for a preliminary ruling from the Cour constitutionnelle (Belgium) lodged on 10 December 2020 — Airbnb Ireland UC v Région de Bruxelles-Capitale

(Case C-674/20)

(2021/C 128/12)

Language of the case: French

Referring court

Cour constitutionnelle

Parties to the main proceedings

Applicant: Airbnb Ireland UC

Defendant: Région de Bruxelles-Capitale

Questions referred

1. Must Article 1(5)(a) of Directive 2000/31/EC of the European Parliament and of the Council of 8 June 2000 on certain legal aspects of information society services, in particular electronic commerce, in the Internal Market (‘Directive on electronic commerce’) (¹) be interpreted as meaning that national legislation under which the providers of an intermediation service which, by means of an electronic platform, is intended to connect, for remuneration, potential guests with professional or non-professional hosts offering short-term accommodation are required to provide, on a written request by the tax authorities and on pain of being fined, ‘the particulars of the operator and the details of the tourist accommodation establishments, and the number of overnight stays and of accommodation units operated during the year ended’, with the aim of identifying persons liable for a regional tax on tourist accommodation establishments and their taxable income, falls within the ‘field of taxation’ and must, therefore, be regarded as excluded from the scope of that directive?
2. If the reply to the first question is in the affirmative, must Articles 1 to 3 of Directive 2006/123/EC of the European Parliament and of the Council of 12 December 2006 on services in the internal market (²) be interpreted as meaning that that directive applies to national legislation such as that described in the first question referred? In the alternative, must Article 56 of the Treaty on the Functioning of the European Union be interpreted as applying to such legislation?
3. Must Article 15(2) of Directive 2000/31/EC be interpreted as applying to national legislation such as that described in the first question referred and as authorising such legislation?

(¹) OJ 2000 L 178, p. 1.

(²) OJ 2006 L 376, p. 36.
