

Request for a preliminary ruling from the Curtea de Apel București (Romania) lodged on 26 April 2018 — Grup Servicii Petroliere SA v Agenția Națională de Administrare Fiscală — Direcția Generală de Soluționare a Contestațiilor, Agenția Națională de Administrare Fiscală — Direcția Generală de Administrare a Marilor Contribuabili

(Case C-291/18)

(2018/C 259/36)

Language of the case: Romanian

Referring court

Curtea de Apel București

Parties to the main proceedings

Applicant: Grup Servicii Petroliere SA

Defendants: Agenția Națională de Administrare Fiscală — Direcția Generală de Soluționare a Contestațiilor, Agenția Națională de Administrare Fiscală — Direcția Generală de Administrare a Marilor Contribuabili

Questions referred

1. Must Article 148(c) of Directive 2006/112/EC on the common system of value added tax,⁽¹⁾ in conjunction with Article 148(a) of that regulation, be interpreted as meaning that the exemption from value added tax applies, in some circumstances, to the sale of offshore jackup drilling rigs, that is to say, are offshore jackup drilling rigs covered by the term ‘vessels’ within the meaning of that provision of EU law, given that, according to the title of Chapter 7 of that directive, that provision lays down rules governing ‘exemptions related to international transport’?
2. If the answer to the first question is in the affirmative, must Article 148(c) of Directive 2006/112/EC, in conjunction with Article 148(a) of that regulation, be interpreted as meaning that an essential condition for applying the exemption from value added tax to an offshore jackup drilling rig, which has navigated into international waters, is that it must in fact be in a state of movement while it is being used (for commercial/industrial activities), floating or moving at sea from place to place, for a longer period than the period during which it is stationary or immobile, as a result of carrying out drilling activities at sea — that is to say, that navigation must in fact predominate *via-à-vis* drilling activities?

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

Request for a preliminary ruling from the Tribunal Superior de Justicia de Galicia (Spain) lodged on 26 April 2018 — Sindicato Nacional de CCOO de Galicia v Unión General de Trabajadores de Galicia (UGT), Universidad de Santiago de Compostela, Confederación Intersindical Galega

(Case C-293/18)

(2018/C 259/37)

Language of the case: Spanish

Referring court

Tribunal Superior de Justicia de Galicia

Parties to the main proceedings

Applicant: Sindicato Nacional de CCOO de Galicia

Defendants: Unión General de Trabajadores de Galicia (UGT), Universidad de Santiago de Compostela, Confederación Intersindical Galega

Questions referred

1. Must workers engaged pursuant to Article 20 of Ley 14/2011, de 1 de junio, de la Ciencia, Tecnología y la Innovación (Law 14/2011 of 1 June 2011 on Science, Technology and Innovation) be regarded as falling within the scope of the framework agreement on fixed-term work concluded by ETUC, UNICE and CEEP, which led to Council Directive 1999/70/EC of 28 June 1999? ⁽¹⁾
2. Must the compensation payable on the termination of contracts of employment be regarded as an employment condition as referred to in clause 4 of the framework agreement?
3. If the previous questions are answered in the affirmative, must the termination of the contracts of employment of workers engaged pursuant to Law 14/2011 of 1 June 2011 on Science, Technology and Innovation and the termination of permanent contracts on objective grounds in accordance with Article 52 of the Estatuto de los Trabajadores (Workers' Statute) be regarded as comparable?
4. If the answer to Question 3 is in the affirmative, is there any ground under legislation for the differences?

⁽¹⁾ Council Directive 1999/70/EC of 28 June 1999 concerning the framework agreement on fixed-term work concluded by ETUC, UNICE and CEEP (OJ 1999 L 175, p. 43).

Request for a preliminary ruling from the Tribunal da Relação do Porto (Portugal) lodged on 30 April 2018 — Mediterranean Shipping Company (Portugal) — Agentes de Navegação S.A. v Banco Comercial Português SA, Caixa Geral de Depósitos, SA

(Case C-295/18)

(2018/C 259/38)

Language of the case: Portuguese

Referring court

Tribunal da Relação do Porto

Parties to the main proceedings

Applicant: Mediterranean Shipping Company (Portugal) — Agentes de Navegação S.A.

Defendants: Banco Comercial Português SA, Caixa Geral de Depósitos, SA

Questions referred

1. Should Article 2 of Directive 2007/64/EC ⁽¹⁾ be interpreted such that its scope, as defined in that article, must be deemed to include the execution of a direct-debit payment order issued by a third-party on an account which it does not hold, where the holder of that account has not entered into a payment service contract for a single transaction, or a framework contract for the provision of payment services with that credit institution?
2. If the answer to question 1 is affirmative, in those circumstances, can that account holder be considered to be a payment service user under Article 58 of the that directive?

⁽¹⁾ Directive 2007/64/EC of the European Parliament and of the Council of 13 November 2007 on payment services in the internal market amending Directives 97/7/EC, 2002/65/EC, 2005/60/EC and 2006/48/EC and repealing Directive 97/5/EC (OJ 2007, L 319, p. 1).