

**Parties to the main proceedings**

*Applicant:* Interplastics s.r.o.

*Defendant:* Letifico d.o.o.

**Questions referred**

1. Is a provision of national law, namely Article 1 of the Ovršni zakon (Law on enforcement) (published in the Narodne novine Nos 112/12, 25/13, 93/14, 55/16 and 73/17), which gives notaries the power to enforce the recovery of debts based on an authentic document by issuing a writ of execution, as an enforcement order, without the express agreement of the debtor who is a legal person established in the Republic of Croatia, compatible with Article 6(1) of the European Convention for the Protection of Human Rights and Fundamental Freedoms and Article 18 of the Treaty on the Functioning of the European Union, in the light of the judgments of the Court of Justice of the European Union in Cases C-484/15 and C-551/15?
2. Can the interpretation given in the judgments of the Court of Justice of 9 March 2017, *Zulfikarpašić* (C-484/15, EU:C:2017:199), and *Pula Parking* (C-551/15, EU:C:2017:193), be applied to Case Povrv-752/19, described above, and, specifically, is Regulation No 1215/2012 to be interpreted as meaning that, in Croatia, notaries, acting within the framework of the powers conferred on them by national law in enforcement proceedings based on an 'authentic document', in which the parties seeking enforcement are legal persons established in other EU Member States, do not fall within the concept of 'court' within the meaning of that regulation?

---

**Request for a preliminary ruling from the Vrhovno sodišče Republike Slovenije (Slovenia) lodged on 2 May 2019 — D.J. v Radiotelevizija Slovenija**

(Case C-344/19)

(2019/C 263/35)

*Language of the case: Slovenian*

**Referring court**

Vrhovno sodišče Republike Slovenije

**Parties to the main proceedings**

*Applicant:* D.J.

*Defendant:* Radiotelevizija Slovenija

**Questions referred**

1. Must Article 2 of Directive 2003/88<sup>(1)</sup> be interpreted as meaning that, in circumstances such as those in the present case, stand-by duty, during which a worker performing his work at a radio and television transmission station must during the period he is not at work (when his physical presence at the workplace is not necessary) be contactable when called and, where necessary, be at his workplace within one hour, is to be considered working time?

2. Is the definition of the nature of stand-by duty in circumstances such as those of the present case affected by the fact that the worker resides in accommodation provided at the site where he performs his work (radio and television transmission station), since the geographical characteristics of the site make it impossible (or more difficult) to return home ('down the valley') each day?
3. Must the answer to the two preceding questions be different where the site involved is one where the opportunities for pursuing leisure activities during free time are limited on account of the geographical characteristics of the place or where the worker encounters greater restrictions on the management of his free time and pursuit of his own interests (than if he lived at home)?

---

(<sup>1</sup>) Directive 2003/88/EC of the European Parliament and of the Council of 4 November 2003 concerning certain aspects of the organisation of working time (OJ 2003 L 299, p. 9).

---

**Request for a preliminary ruling from the Bundesfinanzhof (Germany) lodged on 2 May 2019 —  
Bundeszentralamt für Steuern v Y-GmbH**

**(Case C-346/19)**

(2019/C 263/36)

*Language of the case: German*

**Referring court**

Bundesfinanzhof

**Parties to the main proceedings**

*Appellant:* Bundeszentralamt für Steuern

*Respondent:* Y-GmbH

**Questions referred**

1. Is Article 8(2)(d) of Council Directive 2008/9/EC of 12 February 2008 laying down detailed rules for the refund of value added tax, (<sup>1</sup>) provided for in Directive 2006/112/EC, (<sup>2</sup>) to taxable persons not established in the Member State of refund but established in another Member State, according to which the refund application is to set out, for each Member State of refund and for each invoice, inter alia, the number of the invoice, to be interpreted as meaning that it is also sufficient to state the reference number of an invoice, which is shown on an invoice document as an additional classification criterion alongside the invoice number?
2. If the above question is to be answered in the negative: Is a refund application in which the reference number of an invoice has been indicated instead of the invoice number to be considered formally complete and submitted within the deadline for the purpose of the second sentence of Article 15(1) of Directive 2008/9?
3. Should consideration be given, when answering Question 2, to the fact that the taxable person not established in the Member State of refund was, from the point of view of a reasonable applicant, and given the design of the electronic portal in the State of establishment and the form provided by the Member State of refund, entitled to assume that, for the application to have been properly made, or in any event to be formally complete and timely, entering an indicator other than the invoice number is sufficient for the purpose of identifying the invoice to which the refund application relates?

---

(<sup>1</sup>) OJ 2008 L 44, p. 23.

(<sup>2</sup>) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1).