

Request for a preliminary ruling from the Rayonen sad — Pazardzhik (Bulgaria), lodged on 29 January 2020 — SF v Teritorialna direktsia na Natsionalna agentsia za prihodite — Plovdiv

(Case C-49/20)

(2020/C 137/50)

Language of the case: Bulgarian

Referring Court

Rayonen sad — Pazardzhik

Parties to the main proceedings

Applicant: SF

Defendant: Teritorialna direktsia na Natsionalna agentsia za prihodite — Plovdiv

Questions referred

First question:

Must Article 2(1) of Directive (EU) 2015/849,⁽¹⁾ read in conjunction with recital 6 and Articles 4 and 5 thereof, be interpreted as precluding a general national legislative provision such as that in question in the main proceedings, under which domestic payments of BGN 10 000 or more are only to be made by transfer or deposit into a payment account and which, in the case of cash payments, disregards the person or the reason for making a cash payment, but rather applies to all cash payments between natural and legal persons?

Second question:

For the purposes of achieving the objective of the directive, in the light of recital 59 thereof, is solely the amount of the payment relevant, without it being dependant on whether the transaction is for consideration or not.

Third question:

Which criteria determine whether the transactions are open to abuse or are high-risk?

⁽¹⁾ Directive (EU) 2015/849 of the European Parliament and of the Council of 20 May 2015 on the prevention of the use of the financial system for the purposes of money laundering or terrorist financing, amending Regulation (EU) No 648/2012 of the European Parliament and of the Council, and repealing Directive 2005/60/EC of the European Parliament and of the Council and Commission Directive 2006/70/EC (OJ 2015 L 141, p. 73).

Request for a preliminary ruling from the Østre Landsret (Denmark) lodged on 12 February 2020 — Anklagemyndigheden v VAS Shipping ApS

(Case C-71/20)

(2020/C 137/51)

Language of the case: Danish

Referring court

Østre Landsret

Parties to the main proceedings

Applicant: Anklagemyndigheden

Defendant: VAS Shipping ApS

Question referred

Does Article 49 TFEU preclude legislation of a Member State which requires third-country crew members on a vessel flagged in a Member State and owned by a shipowner who is a national of another EU Member State to have a work permit, unless the vessel enters ports of the Member State on at most 25 occasions calculated continuously over the last year?

**Request for a preliminary ruling from the Lietuvos vyriausiasis administracinis teismas (Lithuania)
lodged on 13 February 2020 — ‘Lifosa’ AB v Muitinės departamentas prie Lietuvos Respublikos
finansų ministerijos**

(Case C-75/20)

(2020/C 137/52)

Language of the case: Lithuanian

Referring court

Lietuvos vyriausiasis administracinis teismas

Parties to the main proceedings

Applicant and appellant: ‘Lifosa’ AB

Defendant and respondent: Muitinės departamentas prie Lietuvos Respublikos finansų ministerijos

Question referred

Are Articles 29(1) and 32(1)(e)(i) of Council Regulation (EEC) No 2913/92⁽¹⁾ of 12 October 1992 establishing the Community Customs Code and Articles 70(1) and 71(1)(e)(i) of Regulation (EU) No 952/2013⁽²⁾ of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code to be interpreted as meaning that the transaction (customs) value must be adjusted to include all the costs actually incurred by the seller (producer) in transporting the goods to the place where they were brought into the customs territory of the European Union (Community) when, as in the present case, (1) under the delivery conditions ‘Incoterms 2000’ — DAF the obligation to cover those costs was borne by the seller (producer) and (2) those costs of transport exceeded the price that was agreed upon and was actually paid (payable) by the buyer (importer), but (3) the price actually paid (payable) by the buyer (importer) corresponded to the real value of the goods, even if that price was insufficient to cover all the costs of transport incurred by the seller (producer)?

⁽¹⁾ OJ 1992 L 302, p. 1.

⁽²⁾ OJ 2013 L 269, p. 1.

**Reference for a preliminary ruling from the Court of Appeal (Ireland) made on 13 February 2020 —
K. M. v Director of Public Prosecutions**

(Case C-77/20)

(2020/C 137/53)

Language of the case: English

Referring court

Court of Appeal

Parties to the main proceedings

Appellant: K. M.

Respondent: Director of Public Prosecutions