Request for a preliminary ruling from the Arbeitsgericht Verden (Germany) lodged on 12 May 2014 — Ender Balkaya v Kiesel Abbruch- und Recycling Technik GmbH

(Case C-229/14)

(2014/C 303/10)

Language of the case: German

Referring court

Arbeitsgericht Verden

Parties to the main proceedings

Applicant: Ender Balkaya

Defendant: Kiesel Abbruch- und Recycling Technik GmbH

Questions referred

- 1. Is applicable EU law, in particular Article 1(1)(a) of Council Directive 98/59/EC of 20 July 1998 on the approximation of the laws of the Member States relating to collective redundancies, (¹) to be interpreted as precluding national legislative provisions or practices which provide that in carrying out the calculation provided for by that provision for the number of affected workers a member of the board of directors of a limited liability company should be omitted, even where he performs his duties at the direction and subject to the supervision of another body of that company, he receives remuneration in return for the performance of his duties, and does not himself own any shares in the company?
- 2. Is applicable EU law, in particular Article 1(1)(a) of Council Directive 98/59/EC of 20 July 1998 on the approximation of the laws of the Member States relating to collective redundancies, to be interpreted as making it mandatory that in carrying out the calculation provided for by that provision for the number of affected workers it is necessary to regard as workers persons who are not remunerated by the employer but are given financial support and are recognised by the competent public authority having responsibility for employment support, who actually perform work in order to acquire or improve skills or to complete vocational training ('trainees'), or are Member States permitted to lay down national legislative provisions or practices as regards them?

(1) OJ 1998 L 225, p.	16
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Request for a preliminary ruling from the Finanzgericht Baden-Württemberg (Germany) lodged on 16 May 2014 — Roman Bukovansky v Finanzamt Lörrach

(Case C-241/14)

(2014/C 303/11)

Language of the case: German

Referring court

Finanzgericht Baden-Württemberg

Parties to the main proceedings

Applicant: Roman Bukovansky

Defendant: Finanzamt Lörrach