

Question referred

Must the first sentence of Article 1(1) and Article 2(c)(i) of Directive 2014/41/EU⁽¹⁾ of the European Parliament and of the Council of 3 April 2014 regarding the European Investigation Order in criminal matters be interpreted as meaning that a German tax office for criminal tax matters and tax investigation which is empowered under national rules to exercise the rights and fulfil the obligations of the public prosecutor's office in relation to certain offences is to be regarded as a 'judicial authority' and an 'issuing authority' within the meaning of those provisions of EU law?

(¹) Directive 2014/41/EU of the European Parliament and of the Council of 3 April 2014 regarding the European Investigation Order in criminal matters (OJ 2014 L 130, p. 1).

Request for a preliminary ruling from the Administrativen sad Veliko Tarnovo (Bulgaria) lodged on 12 January 2022 — DV v Direktor na Teritorialno podelenie na Natsionalnia osiguriteln institut — Veliko Tarnovo

(Case C-30/22)

(2022/C 138/21)

Language of the case: Bulgarian

Referring court

Administrativen sad Veliko Tarnovo

Parties to the main proceedings

Applicant in the main proceedings: DV

Defendant in the main proceedings: Direktor na Teritorialno podelenie na Natsionalnia osiguriteln institut — Veliko Tarnovo

Questions referred

1. Must the provision of Article 30(2) of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community, read in conjunction with Article 30(1)(a) thereof, be interpreted as meaning that the persons referred to in the second provision are covered by the scope *ratione personae* of Article 31(1) of the Agreement if they were nationals of a Member State without interruption throughout the transitional period and were at the same time subject to the legislation of the United Kingdom, or must it be interpreted as meaning that the persons referred to in Article 30(1)(a) of the Agreement are covered by Article 31(1) only for as long as they are employed in the United Kingdom at and/or after the end of the transitional period?
2. Must the provision of Article 30(2) of the Agreement, read in conjunction with Article 30(1)(c) thereof, be interpreted as meaning that the persons referred to in the second provision are covered by Article 31(1) of the Agreement if they resided as Union citizens in the United Kingdom without interruption throughout the transitional period and were at the same time subject to the legislation of a single Member State throughout the transitional period, until the end of that period, or must it be interpreted as meaning that the persons referred to in Article 30(1)(c) are not covered by Article 31(1) if they ceased to reside in the United Kingdom after the end of the transitional period?
3. If it follows from the interpretation of the provisions of Article 30(2) of the Agreement, read in conjunction with Article 30(1)(a) and (c) thereof, that those provisions are not applicable to the facts of the main proceedings because a Union citizen ceased to reside in the United Kingdom after the end of the transitional period, must the provisions of Article 30(4) of the Agreement, read in conjunction with Article 30(3) thereof, be interpreted as meaning that persons residing or working in the host State or in the State of employment are no longer covered by the provision of Article 30(1) if their legal relationships as employed persons (workers) have been terminated and, as a result, they have lost their right of residence and have left the State of employment or the host State after the end of the transitional period, or must those provisions be interpreted as meaning that the restriction laid down by Article 30(4) relates to the right of residence and the right of employment exercised after the end of the transitional period, without it being relevant when the rights were terminated, provided that they still existed after the end of the transitional period?