6-11-2014 CURIA - Documents

Reference for a preliminary ruling from the Hoge Raad der Nederlanden (Netherlands) lodged on 4 March 2011 - Minister van Financiën, interested party: G. in 't Veld

(Case C-110/11)

Language of the case: Dutch

Referring court

Hoge Raad der Nederlanden

Parties to the main proceedings

Applicant: Minister van Financiën

Interested party: G. in 't Veld

Questions referred

Are the designation rules in Title II of Regulation (EEC) No 1408/71 ¹ applicable in a case such as the present, where an employed person with Netherlands nationality residing in Spain is employed as a seafarer by an employer established in the Netherlands, subject to Netherlands labour law, and carries out his work on board seagoing ships which navigate outside the territory of the Community under the flag of the Netherlands Antilles, with the result that the legislation of the Netherlands is designated as the legislation applicable, so that consequently Netherlands national insurance contributions may be levied, whereas judging solely on the basis of the national legislation of the Netherlands he is not affiliated to the Netherlands social security scheme as a result of the fact that he does not reside in the Netherlands?

To what extent is it important in that regard that in the implementation of the Netherlands employed persons' insurance scheme a policy is followed by virtue of which seafarers in a case such as the present are considered by the implementing body to be insured persons on the basis of Community law?

To what extent is it important in that regard that the activities are carried out occasionally in the territorial sea of a Member State or in a port in the territory of a Member State?

¹ - Council Regulation (EEC) No 1408/71 of 14 June 1971 on the application of social security schemes to employed persons, to self-employed persons and to members of their families moving within the Community (OJ L 149, p. 2).