

SUMMARY

ECJ 8 May 2019, case C-631/17 (Inspecteur van de Belastingdienst), Social insurance

SF – v – Inspecteur van de Belastingdienst, Dutch case

Question

Must Article 11(3)(e) of Regulation No 883/2004 must be interpreted to the effect that a situation such as the one at issue in the main proceedings in which a person, whilst working as a seaman for an employer established in a Member State on board a vessel flying the flag of a third State and travelling outside of the territory of the European Union, maintained his residence in his Member State of origin, falls within the scope of that provision, such that the applicable national legislation is that of the Member State of residence of that person?

Ruling

Article 11(3)(e) of Regulation (EC) No 883/2004 of the European Parliament and of the Council of 29 April 2004 on the coordination of social security systems, as amended by Regulation (EU) No 465/2012 of the European Parliament and of the Council of 22 May 2012, must be interpreted to the effect that a situation such as the one at issue in the main proceedings in which a person, whilst working as a seaman for an employer established in a Member State on board a vessel flying the flag of a third State and travelling outside of the territory of the European Union, maintained his residence in his Member State of origin, falls within the scope of that provision, such that the applicable national legislation is that of the Member State of residence of that person.

Creator: European Court of Justice (ECJ)

Verdict at: 2019-05-08

Case number: C-631/17