

Second ground of appeal: misapplication by the General Court of the principle of the protection of legitimate expectations.

Third ground of appeal: misapplication by the General Court of the principles applicable to the recovery of aid.

⁽¹⁾ EU:T:2020:434.

⁽²⁾ OJ 2014 L 114, p. 1.

Request for a preliminary ruling from the Tribunal Judicial da Comarca do Porto Este — Penafiel — Juízo Trabalho (Portugal) lodged on 21 December 2020 — B v O, P, OP, G, N

(Case C-691/20)

(2021/C 110/16)

Language of the case: Portuguese

Referring court

Tribunal Judicial da Comarca do Porto Este — Penafiel — Juízo Trabalho

Parties to the main proceedings

Applicant: B

Defendants: O, P, OP, G, N

Question referred

Is it contrary to EU law, specifically Article 18 TFEU, to exclude from the application of the rules laid down in Article 334 of the Código de Trabalho (Employment Code) undertakings established in another Member State, in accordance with the rules laid down in Article 481(2) of the Código das sociedades comerciais (Code on commercial companies)?

Reference for a preliminary ruling from First-tier Tribunal (Tax Chamber) (United Kingdom) made on 22 December 2020 — Fenix International Limited v Commissioners for Her Majesty's Revenue and Customs

(Case C-695/20)

(2021/C 110/17)

Language of the case: English

Referring court

First-tier Tribunal (Tax Chamber)

Parties to the main proceedings

Applicant: Fenix International Limited

Defendant: Commissioners for Her Majesty's Revenue and Customs

Question referred

Is Article 9a of Council Implementing Regulation (EU) No 282/2011 ⁽¹⁾ of 15 March 2011, inserted by Article 1(1)(c) of Council Implementing Regulation (EU) No 1042/2013 ⁽²⁾ of 7 October 2013, invalid on the basis that it goes beyond the implementing power or duty on the Council established by Article 397 of Council Directive 2006/112/EC ⁽³⁾ of 28 November 2006 insofar as it supplements and/or amends Article 28 of Directive 2006/112/EC?

⁽¹⁾ Council Implementing Regulation (EU) No 282/2011 of 15 March 2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax (OJ 2011, L 77, p. 1).

⁽²⁾ Council Implementing Regulation (EU) No 1042/2013 of 7 October 2013 amending Implementing Regulation (EU) No 282/2011 as regards the place of supply of services (OJ 2013, L 284, p. 1).

⁽³⁾ Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006, L 347, p. 1).

**Request for a preliminary ruling from the Naczelny Sąd Administracyjny (Poland) lodged on
21 December 2020 — B. v Dyrektor Izby Skarbowej w. W.**

(Case C-696/20)

(2021/C 110/18)

Language of the case: Polish

Referring court

Naczelny Sąd Administracyjny

Parties to the main proceedings

Appellant on a point of law: B.

Respondent in the appeal on a point of law: Dyrektor Izby Skarbowej w. W.

Question referred

Do Article 41 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ⁽¹⁾ and the principles of proportionality and neutrality preclude the application, in a situation such as that at issue in the main proceedings, of a national provision such as Article 25(2) of the ustawa z dnia 11 marca 2004 r. o podatku od towarów i usług (Law of 11 March 2004 on Value Added Tax) to an intra-Community acquisition of goods by a taxable person

- if that acquisition has already been taxed in the territory of the Member State in which dispatch ends, by the persons acquiring the goods from that taxable person
- where it has been established that the taxable person's actions did not involve any tax fraud, but that they were the result of an incorrect designation of supplies in chain transactions and that that taxable person's Polish VAT identification number was provided for the purposes of a domestic rather than an intra-Community supply?

⁽¹⁾ OJ 2006 L 347, p. 1.

**Reference for a preliminary ruling from High Court of Justice Business and Property Courts of
England and Wales (United Kingdom) made on 22 December 2020 — London Steam-Ship Owners'
Mutual Insurance Association Limited v Kingdom of Spain**

(Case C-700/20)

(2021/C 110/19)

Language of the case: English

Referring court

High Court of Justice Business and Property Courts of England and Wales