

**Request for a preliminary ruling from the Bundesfinanzgericht (Austria) lodged on 20 October 2021 — Climate Corporation Emissions Trading GmbH v Finanzamt Österreich**

(Case C-641/21)

(2022/C 51/27)

*Language of the case: German*

**Referring court**

Bundesfinanzgericht

**Parties to the main proceedings**

*Appellant:* Climate Corporation Emissions Trading GmbH

*Respondent authority:* Finanzamt Österreich

**Question referred**

Is Directive 2006/112/EC, as amended by Directive 2008/8/EC, <sup>(1)</sup> to be interpreted as meaning that the national authorities and courts must regard the place of supply of a service, which, under the written law, is formally located in the other Member State, in which the recipient of the supply is established, as being within the national territory if the domestic taxable person supplying the service should have known that, in supplying it, he or she was participating in value added tax evasion committed in the context of a chain of supplies?

<sup>(1)</sup> Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1), as amended by Council Directive 2008/8/EC of 12 February 2008 amending Directive 2006/112/EC as regards the place of supply of services (OJ 2008 L 44, p. 11).

**Request for a preliminary ruling from the Korkein hallinto-oikeus (Finland) lodged on 9 November 2021 — A**

(Case C-676/21)

(2022/C 51/28)

*Language of the case: Finnish*

**Referring court**

Korkein hallinto-oikeus

**Parties to the main proceedings**

*Appellant:* A

*Other party:* Veronsaajien oikeudenvalvontayksikkö

**Questions referred**

1. Can the provisions on the free movement of goods in Title II of Part Three of the Treaty on the Functioning of the European Union or Article 110 TFEU preclude legislation of a Member State under which, in circumstances such as those in the main proceedings, the motor vehicle tax included in the value of a vehicle within the meaning of the Autoverolaki (1482/1994) (Law on motor vehicle tax [1482/1994]) is not refunded to the owner of the vehicle where he or she exports the vehicle for use on a permanent basis in another Member State, and is it relevant in that connection whether the vehicle was intended to be used on a permanent basis primarily in the territory of the Member State which levied the motor vehicle tax and whether it was actually used on a permanent basis primarily in that territory?
2. If the intention of use of the vehicle and its actual use are relevant to the answer to the first question, how is such intention of use on a non-permanent basis and such actual use on a non-permanent basis to be demonstrated in so far as the duration for which a private vehicle is to be used in the Member State cannot be determined in advance?

3. If the refusal to grant an export refund within the meaning of the Law on motor vehicle tax constitutes a restriction on the free movement of goods in circumstances such as those in the main proceedings, can that restriction be justified by the objective of limiting the export of old vehicles which are often in poor condition and pollute the environment? Is the restriction of the export refund to vehicles less than ten years old to be regarded as being incompatible with EU law on the ground that motor vehicle tax is nevertheless levied on imported used vehicles irrespective of the duration for which they have been used?

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**Request for a preliminary ruling from the Landgericht München I (Germany) lodged on 17 November 2021 — RSD Reise Service Deutschland GmbH v QL**

(Case C-690/21)

(2022/C 51/29)

*Language of the case: German*

**Referring court**

Landgericht München I

**Parties to the main proceedings**

*Defendant and appellant:* RSD Reise Service Deutschland GmbH

*Applicant and respondent:* QL

**Question referred**

Is Article 12(4) of Directive (EU) 2015/2302 <sup>(1)</sup> to be interpreted as meaning that the traveller may be forced to accept a voucher and/or postponement in lieu of the repayment requested in the event of cancellation by the organiser due to a global pandemic?

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<sup>(1)</sup> Directive (EU) 2015/2302 of the European Parliament and of the Council of 25 November 2015 on package travel and linked travel arrangements, amending Regulation (EC) No 2006/2004 and Directive 2011/83/EU of the European Parliament and of the Council and repealing Council Directive 90/314/EEC (OJ 2015 L 326, p. 1).

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**Appeal brought on 24 November 2021 by Évariste Boshab against the judgment of the General Court (Seventh Chamber) delivered on 15 September 2021 in Case T-107/20, Boshab v Council**

(Case C-708/21P)

(2022/C 51/30)

*Language of the case: French*

**Parties**

*Appellant:* Évariste Boshab (represented by: T. Bontinck, P. De Wolf, T. Payan, and A. Guillerme, avocats)

*Other party to the proceedings:* Council of the European Union

**Form of order sought**

The appellant claims that the Court should:

- Set aside the judgment of the General Court of the European Union of 15 September 2021 in Case T-107/20, *Boshab v Council*;