

Questions referred

1. Is the institution of a Member State which has issued an A1 form and which, of its own motion (without a request from the competent institution of the Member State concerned), intends to cancel/withdraw or invalidate the issued form, obliged to make arrangements with the competent institution of another Member State in accordance with rules analogous to those set out in Articles 6 and 16 of Regulation (EC) No 987/2009 of the European Parliament and of the Council of 16 September 2009 laying down the procedure for implementing Regulation (EC) No 883/2004 on the coordination of social security systems ...? ⁽¹⁾
2. Are the arrangements to be made even before the cancellation/withdrawal or invalidation of the issued form, or is the cancellation/withdrawal or invalidation provisional in nature (Article 16(2)) and will become final in the event that the Member State institution concerned does not raise any objection or present a different view on the matter?

⁽¹⁾ OJ 2009 L 284, p. 1.

Request for a preliminary ruling from the Supremo Tribunal Administrativo (Portugal) lodged on 30 June 2022 — Autoridade Tributária e Aduaneira v HPA — Construções, SA

(Case C-433/22)

(2022/C 380/04)

Language of the case: Portuguese

Referring court

Supremo Tribunal Administrativo

Parties to the main proceedings

Appellant: Autoridade Tributária e Aduaneira

Respondent: HPA — Construções, SA

Question referred

Does paragraph 2 of Annex IV to the VAT Directive ⁽¹⁾ preclude a provision of national law under which the reduced rate of VAT may be applied only to works contracts for the repair and renovation of buildings in private dwellings which are inhabited at the time when those works are carried out?

⁽¹⁾ 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 5 July 2022 — P Sp. z o.o. v Dyrektor Izby Administracji Skarbowej w Lublinie

(Case C-442/22)

(2022/C 380/05)

Language of the case: Polish

Referring court

Naczelny Sąd Administracyjny

Parties to the main proceedings

Appellant: P Sp. z o.o.

Respondent: Dyrektor Izby Administracji Skarbowej w Lublinie

Questions referred

1. Must Article 203 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ⁽¹⁾ be interpreted as meaning that in a situation where an employee of a VAT taxable person has issued a fraudulent invoice showing VAT, on which he or she has included the employer's details as the taxable person, without that employer's knowledge and consent, the person who enters the VAT on the invoice and who is thus liable to pay the VAT is to be considered:
 - the VAT taxable person whose details were unlawfully used in the invoice; or
 - the employee who unlawfully entered VAT on that invoice using the details of the VAT taxable person?
2. In connection with the question of who is to be considered, within the meaning of Article 203 of the aforementioned Council Directive 2006/112/EC, the person who enters VAT on the invoice and is thus liable to pay VAT in the circumstances described in Question 1, is it relevant whether the VAT taxable person that employs the employee who unlawfully entered that taxable person's details on a VAT invoice may be considered to have failed to exercise due diligence in supervising that employee?

⁽¹⁾ OJ 2006 L 347, p. 1.

Request for a preliminary ruling from the Raad van State (Netherlands) lodged on 7 July 2022 — RTL Nederland BV, RTL Nieuws BV; Other party: Minister van Infrastructuur en Waterstaat

(Case C-451/22)

(2022/C 380/06)

Language of the case: Dutch

Referring court

Raad van State

Parties to the main proceedings

Applicants: RTL Nederland BV, RTL Nieuws BV

Other party: Minister van Infrastructuur en Waterstaat

Questions referred

1. What should be understood by details of 'occurrences' and 'appropriate confidentiality' as referred to in Article 15(1) of the Occurrences Regulation ⁽¹⁾ and in the light of the right to freedom of expression and information enshrined in Article 11 of the EU Charter and Article 10 of the ECHR?
2. Is Article 15(1) of the Occurrences Regulation, in the light of the right to freedom of expression and information enshrined in Article 11 of the EU Charter and Article 10 of the ECHR, to be interpreted as being compatible with a national rule, such as that at issue in the main proceedings, by virtue of which no information received from reported occurrences may be disclosed?
3. If the answer to Question 2 is in the negative: is the competent national authority permitted to apply a general national rule on disclosure by virtue of which information is not disclosed if disclosure would be outweighed by the interests concerned with, for example, relations with other States and international organisations, with inspection, control and monitoring by administrative authorities, with respect for privacy and with preventing natural and legal persons from being disproportionately advantaged and disadvantaged?