(f) the provider, who is not yet registered in the other Member State, has the option to register for VAT purposes in that Member State in order to be able to issue the service recipient with an invoice bearing the relevant tax number in that Member State and showing the tax payable in said Member State, which would entitle the service recipient to an input VAT deduction in said Member State under the special procedure set out in Directive 2008/9/EC [2] of 12 February 2008?

2. Does the answer to that question depend on whether the national tax administration has refunded the tax paid to the provider merely by virtue of the corrected invoice, even though the provider did not repay anything to the service recipient following the opening of insolvency proceedings?

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

[2] Council Directive 2008/9/EC of 12 February 2008 laying down detailed rules for the refund of value added tax, provided for in Directive 2006/112/EC, to taxable persons not established in the Member State of refund but established in another Member State (OJ 2008 L 44, p. 23).

Request for a preliminary ruling from the Wojewódzki Sąd Administracyjny w Warszawie (Poland) lodged on 21 February 2023 — Rada nadzorcza Getin Noble Bank and Others v Bankowy Fundusz Gwarancyjny

(Case C-118/23, Getin Holding and Others)

(2023/C 205/29)

Language of the case: Polish

Referring court

Wojewódzki Sąd Administracyjny w Warszawie

Parties to the main proceedings

Applicants: Rada nadzorcza Getin Noble Bank and Others

Defendant: Bankowy Fundusz Gwarancyjny

Questions referred

1. Is Article 85(2) and (3) of Directive 2014/59/EU of the European Parliament and of the Council of 15 May 2014 establishing a framework for the recovery and resolution of credit institutions and investment firms and amending Council Directive 82/891/EEC, and Directives 2001/24/EC, 2002/47/EC, 2004/25/EC, 2005/56/EC, 2007/36/EC, 2011/35/EU, 2012/30/EU and 2013/36/EU, and Regulations (EU) No 1093/2010 and (EU) No 648/2012, [1] of the European Parliament and of the Council (OJ 2014 L 173, p. 190, as amended), in conjunction with Article 47 of the Charter of Fundamental Rights of the European Union (OJ 2007 C 303, p. 1), and the second paragraph of Article 19(1) of the Treaty on European Union (Dz. U. of 2004, No 90, item 864/30, as amended), to be interpreted as meaning that, when the supervisory board of an entity undergoing restructuring brings an action before a national administrative court against a decision concerning compulsory restructuring, an effective legal remedy is deemed to be available also to persons who, in bringing an action against that decision, seek protection of their legal interest, where the court, in reviewing the contested decision, is not bound by the pleas in law and conclusions of the action or the legal basis relied on, a final judgment, given as a result of hearing that action, is effective *erga omnes*, and the possibility for those persons obtaining protection of their legal interest is not conditional on them bringing a separate action before an administrative court against that decision?

2. Is Article 85(3) of Directive 2014/59/EU, which requires effective judicial review, and Article 47 of the Charter of Fundamental Rights of the European Union, and the second subparagraph of Article 19(1) of the Treaty on European Union, which provide for effective legal protection, to be interpreted as precluding the application of a procedural rule of a Member State which requires a national administrative court to hear jointly all actions brought before it against a decision of a resolution authority where the application of that rule, together with other national procedural requirements relating to administrative courts, makes it excessively difficult, if not impossible, to give judgment in the case within a reasonable period, in view of the large number of such actions?

3. Is Article 3(3) of Directive 2014/59/EU be interpreted as permitting a Member State — in order to ensure operational independence and avoid conflicts of interest — not to separate structurally the functions of the resolution authority from the other functions of that authority as statutory guarantor of bank deposits or bank insolvency administrator (temporary administrator) appointed pursuant to a decision of the competent national authority for supervision for the purposes of Regulation (EU) No 575/2013 ([2]) and Directive 2013/36/EU? ([3])

4. Is Article 3(3) of Directive 2014/59/EU to be interpreted as meaning that, where a Member State fails to fulfil its obligation to put in place adequate structural arrangements to ensure operational independence and avoid conflicts of interest between the functions of supervision under Regulation (EU) No 575/2013 and Directive 2013/36/EU or other functions of the relevant authority and the functions of the resolution authority, the condition relating operational independence and avoidance of conflicts of interest may be deemed to be satisfied if the national administrative court reviewing the decision concerning compulsory restructuring finds that the other administrative arrangements made were sufficient to achieve that effect?

([1]) OJ 2014 L 173, p. 190.
([2]) Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (OJ 2013 L 176, p. 1).
([3]) Directive 2013/36/EU of the European Parliament and of the Council of 26 June 2013 on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms, amending Directive 2002/87/EC and repealing Directives 2006/48/EC and 2006/49/EC (OJ 2013 L 176, p. 338).

Request for a preliminary ruling from the Curtea de Apel Brașov (Romania) lodged on 3 March 2023 — Criminal proceedings against C.A.A. and C.V.

(Case C-131/23, Unitatea Administrativ Teritorială Județul Braşov)

(2023/C 205/30)

Language of the case: Romanian

Referring court

Curtea de Apel Brașov

Parties to the main proceedings

Appellants: C.A.A., C.V.

Respondent: Unitatea Administrativ Teritorială Județul Brașov

Interested party: Parchetul de pe lângă Înalta Curte de Casație și Justiție — Direcția Națională Anticorupție — Serviciul Teritorial Brașov

Questions referred

1. Should the second subparagraph of Article 19(1) [TEU], Article 325[(1)] TFEU, Article 2(1) of the PFI Convention ([1]) and Commission Decision 2006/928/EC ([2]) be interpreted as precluding the application of a decision of the Constitutional Court finding, retroactively, that there were no cases of interruption of the limitation period, despite the existence of a body of generalised, long-standing case-law of the national courts, including the highest courts, where the application of that decision would entail a systemic risk of impunity as a result of the re-opening of a significant number of criminal cases in which final judgment has been given and the delivery, in extraordinary appeal proceedings, of a decision to discontinue criminal proceedings as a result of a finding that the limitation period has expired?