3. If so, and only if it is impossible to provide an interpretation in conformity with EU law, is the principle of the primacy of EU law to be interpreted as precluding national legislation or a national practice pursuant to which the ordinary national courts are bound by decisions of the national Constitutional Court and binding decisions of the national supreme court and may not, for that reason and at the risk of committing a disciplinary offence, of their own motion disapply the case-law resulting from those decisions, even if, in the light of a judgment of the Court of Justice, they take the view that that case-law is contrary to Article 2 TEU, the second subparagraph of Article 19(1) TEU and Article 4[(3)] TEU, in conjunction with recitals 2, 15 and 22 and Article 11(4) of Directive 2006/126/EC of the European Parliament and of the Council of 20 December 2006 on driving licences, from the point of view of the Member State's obligation to take all appropriate and necessary measures to achieve the objective of improving road safety, and in application of Commission Decision 2006/928/EC, with reference to the last sentence of Article 49[(1)] of the Charter of Fundamental Rights of the European Union, as in the situation in the main proceedings?

[1] The name of the present case is a fictitious name. It does not correspond to the real name of any party to the proceedings.
[2] OJ 2006 L 403, p. 18.
[3] Commission Decision of 13 December 2006 establishing a mechanism for cooperation and verification of progress in Romania to address specific benchmarks in the areas of judicial reform and the fight against corruption (OJ 2006 L 354, p. 56).

Request for a preliminary ruling from the Sofiyski gradski sad (Bulgaria) lodged on 12 April 2023 — Criminal proceedings against SS, IP, ZI, DD, HYA

(Case C-229/23, HYA and Others)

(2023/C 261/14)

Language of the case: Bulgarian

Referring court

Sofiyski gradski sad

Parties to the main proceedings

SS, IP, ZI, DD and HYA

Questions referred

Must Article 15(1) of Directive 2002/58, [1] read in conjunction with the second paragraph of Article 47 of the Charter [of Fundamental Rights of the European Union ('the Charter')], as interpreted by the Court of Justice of the European Union in the judgment of 16 February 2023 in Case C-349/21 [2] and in the light of recital 11 of that directive, of Article 52(1) and Article 53 of the Charter and of the principle of equivalence, be interpreted as requiring a national court:

— to disapply provisions of national law (Article 121(4) of the [Konstitutsia na Republika Bulgaria (Constitution of the Republic of Bulgaria)], Article 174(4) of the [Nakazatelnoprotsesualen kodeks (Code of Criminal Procedure; 'the NPK')] and Article 15(2) of the [Zakon za spetsialnite razuznavatelni sredstva (Law on Special Investigative Methods; 'the ZSRS')]) and the interpretation of Article 8(2) of the [European Convention on the Protection of Human Rights and Fundamental Freedoms (ECHR)] adopted by the [European Court of Human Rights (ECtHR)] in the judgment in Case No 70078/12, according to which a judicial authorisation (to listen to, intercept and store telecommunications without the consent of the users concerned) must contain an express statement of written reasons, irrespective of the existence of a reasoned application on the basis of which the authorisation was issued, the reason for such disapplication being that a cross-reading of the application and the authorisation makes apparent (1) the precise grounds on which the court, in the factual and legal circumstances of the particular case, arrived at the view that the legal requirements had been met, and (2) the person and the means of communication that formed the subject of the judicial authorisation issued?

— in the context of the examination as to whether the telecommunications at issue must be excluded as evidence, to disapply a provision of national law (Article 105(2) of the NPK), or to interpret it in conformity with EU law, in so far as it requires compliance with the national procedural rules (in this case, Article 174(4) of the NPK and Article 15(2) of the ZSRS), and to apply instead the rule laid down by the Court of Justice in the judgment of 16 February 2023 in Case C-349/21?

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(1) Directive 2002/58/EC of the European Parliament and of the Council of 12 July 2002 concerning the processing of personal data and the protection of privacy in the electronic communications sector (Directive on privacy and electronic communications) (OJ 2002 L 201, p. 37).

(2) ECLI:EU:C:2023:102.

Request for a preliminary ruling from the Hof van Beroep te Gent (Belgium) lodged on 18 April 2023 — Belgian State / Federale Overheidsdienst Financiën v L BV

(Case C-243/23, Drebers [1])

(2023/C 261/15)

Language of the case: Dutch

Referring court

Hof van Beroep te Gent

Parties to the main proceedings

Applicants: Belgian State / Federale Overheidsdienst Financiën

Defendant: L BV

Questions referred

1. Do Articles 187 and 189 of Council Directive 2006/112/EC [2] of 28 November 2006 on the common system of value added tax preclude legislation such as that at issue in the main proceedings (namely Article 48(2) and Article 49 WBTW, read in conjunction with Article 9 KB No 3 of 10 December 1969, relating to the deduction facility for the application of value added tax), according to which the extended adjustment period (of 15 years) in the case of the renovation of an existing building is applied only if, after completion of the works, on the basis of the criteria under national law, there is a 'new building' within the meaning of Article 12 of the aforementioned Directive, whereas the useful economic life of a substantially renovated building (which, however, on the basis of the administrative criteria under national law does not qualify as a 'new building' within the meaning of the aforementioned Article 12) is identical to the useful economic life of a new building, which is considerably longer than the period of five years referred to in the aforementioned Article 187, which is shown, inter alia, by the fact that the works carried out are depreciated over a period of 33 years, which is also the period over which new buildings are depreciated?

2. Does Article 187 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax have direct effect, so that a taxable person who has carried out works on a building without those works leading to the renovated building being classified as a 'new building' within the meaning of Article 12 of that directive on the basis of criteria under national law, but where those works have a useful economic life which is identical to that of such new buildings to which a 15-year adjustment period does apply, may rely on the application of the 15-year adjustment period?

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(1) The name of the present case is a fictitious name. It does not correspond to the real name of any party to the proceedings.

(2) OJ 2006 L 347, p. 1.