

Request for a preliminary ruling from the Fővárosi Törvényszék (Hungary) lodged on 18 April 2023 — Novo Nordisk AS v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága

(Case C-248/23, Novo Nordisk)

(2023/C 235/24)

Language of the case: Hungarian

Referring court

Fővárosi Törvényszék

Parties to the main proceedings

Applicant: Novo Nordisk AS

Defendant: Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága

Question referred

Must Article 90(1) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ⁽¹⁾ be interpreted as precluding the national legislation at issue in the main proceedings, under which a pharmaceutical company which makes payments *ex lege* to the State health insurance agency based on the revenue obtained from publicly funded pharmaceutical products is not entitled subsequently to reduce the taxable amount, by reason of the fact that the payments are made *ex lege*, that payments made under a funding volume agreement and investments made by the company in research and development in the health sector may be deducted from the base amount for the payment obligation, and that the amount payable is collected by the State tax authority, which immediately transfers it to the State health insurance agency?

⁽¹⁾ OJ 2006 L 347, p. 1.

Appeal brought on 18 April 2023 by ClientEarth AISBL against the judgment of the General Court (Sixth Chamber) delivered on 01 February 2023 in Case T-354/21, ClientEarth v Commission

(Case C-249/23 P)

(2023/C 235/25)

Language of the case: English

Parties

Appellant: ClientEarth AISBL (represented by: O. W. Brouwer, and T. C. van Helfteren, advocaten)

Other party to the proceedings: European Commission

Form of order sought

The appellant claims that the Court should:

- set aside the judgment under appeal;
- render final judgment and annul the Commission Decision C(2021) 4348 final of 7 April 2021 refusing access to certain documents requested pursuant to Regulation (EC) No 1049/2001 ⁽¹⁾ of the European Parliament and of the Council of 30 May 2001 regarding public access to European Parliament, Council and Commission documents, or alternatively
- refer the case back to the General Court for determination in accordance with the judgment of the Court of Justice; and
- order the Commission to pay the costs of these proceedings and of the proceedings before the General Court, including the costs relating to any intervening parties.