



C/2023/117

16.10.2023

**Request for a preliminary ruling from the Supremo Tribunal Administrativo (Portugal) lodged on
7 July 2023 — FAURÉCIA — Assentos de Automóvel, Lda v Autoridade Tributária e Aduaneira**

(Case C-420/23, Faurécia)

(C/2023/117)

Language of the case: Portuguese

Referring court

Supremo Tribunal Administrativo

Parties to the main proceedings

Applicant: FAURÉCIA — Assentos de Automóvel, Lda

Defendant: Autoridade Tributária e Aduaneira

Question referred

Is the provision contained in Article 7(2) of the Código do Imposto do Selo (Stamp Duty Code) according to which short-term cash transactions between two entities resident in Portugal and those in which the borrower is resident in Portuguese territory (and the creditor is resident in the European Union) are exempt from stamp duty, but transactions where the borrower (debtor) is resident in a Member State of the European Union and the lender (creditor) resides in Portugal are not exempt, compatible with the principles of non-discrimination and the free movement of capital established in Articles 18 and 63 and Article 65(3) TFEU?
