

Parties to the main proceedings

Applicant: MC

Defendant: Direktor na Direktsia 'Obzhalvane i danachno-osiguritelna praktika' Veliko Tarnovo pri Tsentralno upravlenie na Natsionalnata agentsia za prihodite

Operative part of the judgment

1. Article 273 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, and the principle of proportionality

must be interpreted as not precluding national legislation providing for a system of joint and several liability for a legal person's value added tax (VAT) debts in the following circumstances:

- the person held jointly and severally liable is a manager or member of an executive body of the legal person;
- the person held jointly and severally liable made, in bad faith, payments from the legal person's assets which could be characterised as a hidden distribution of profits or dividends, or transferred those assets free of charge or at a price significantly lower than the market price;
- the acts carried out in bad faith had the effect of rendering the legal person unable to pay all or part of the VAT for which it is liable;
- the joint and several liability is limited to the amount by which the legal person's assets were depleted as a result of the acts carried out in bad faith; and
- that joint and several liability is incurred only in the alternative, where it proves impossible to recover from the legal person the amounts of VAT payable.

2. Article 273 of Directive 2006/112 and the principle of proportionality

must be interpreted as not precluding national legislation providing for a system of joint and several liability, such as that described in point 1 of the operative part of the present judgment, which extends to default interest payable by the legal person for failure to pay VAT within the mandatory time limits laid down by that directive on account of acts committed in bad faith by the person designated as jointly and severally liable.

⁽¹⁾ OJ C 88, 15.3.2021.

Judgment of the Court (Third Chamber) of 13 October 2022 (request for a preliminary ruling from the Sąd Najwyższy — Poland) — Rigall Arteria Management sp. z o.o. sp.k. v Bank Handlowy w Warszawie S.A.

(Case C-64/21) ⁽¹⁾

(Reference for a preliminary ruling — Directive 86/653/EEC — Article 7(1)(b) — Self-employed commercial agents — Transaction concluded with a third party whom the commercial agent has previously acquired as a customer — Remuneration — Whether the agent's right to commission is mandatory or supplementary)

(2022/C 463/07)

Language of the case: Polish

Referring court

Sąd Najwyższy

Parties to the main proceedings

Applicant: Rigall Arteria Management sp. z o.o. sp.k.

Defendant: Bank Handlowy w Warszawie S.A.

Operative part of the judgment

Article 7(1)(b) of Council Directive 86/653/EEC of 18 December 1986 on the coordination of the laws of the Member States relating to self-employed commercial agents

must be interpreted as meaning that

it is possible to derogate contractually from the right which that provision confers on an independent commercial agent to receive a commission in respect of a transaction entered into, during the term of the agency contract, with a third party whom that agent previously acquired as a customer for transactions of the same kind.

(¹) OJ C 182, 10.5.2021.

Judgment of the Court (Fourth Chamber) of 13 October 2022 (requests for a preliminary ruling from the Administratīvā rajona tiesa, Administratīvā apgabaltiesa — Latvia) — ‘Baltijas Starptautiskā Akadēmija’ SIA (C-164/21), ‘Stockholm School of Economics in Riga’ SIA (C-318/21) v Latvijas Zinātnes padome

(Joined Cases C-164/21 and C-318/21) (¹)

(References for a preliminary ruling — Regulation (EU) No 651/2014 — Article 2(83) — Direct and unconditional reference to EU law — Admissibility of the questions — Research and development and innovation aid — Concept of ‘research and knowledge-dissemination organisation’ — Higher education establishment carrying on economic and non-economic activities — Determination of the primary goal)

(2022/C 463/08)

Language of the case: Latvian

Referring court

Administratīvā rajona tiesa, Administratīvā apgabaltiesa

Parties to the main proceedings

Applicants: ‘Baltijas Starptautiskā Akadēmija’ SIA (C-164/21), ‘Stockholm School of Economics in Riga’ SIA (C-318/21)

Defendant: Latvijas Zinātnes padome

Operative part of the judgment

1. Article 2(83) of Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 [TFEU]

must be interpreted as meaning that an entity organised under private law which carries out several activities, including research, but the majority of whose revenue comes from economic activities, such as the provision of teaching services for consideration, may be regarded as being a ‘research and knowledge-dissemination organisation’, within the meaning of that provision, provided that it can be established, in the light of all the relevant circumstances of the case, that its primary goal is to conduct, in complete independence, activities of fundamental research, industrial research or experimental development, possibly supplemented by activities for the dissemination of the results of those research activities, by means of teaching, publications or transfers of knowledge. In that context, such an entity cannot be required to earn a certain proportion of its revenue from its non-economic activities of research and dissemination of knowledge.