



C/2024/630

15.1.2024

**Request for a preliminary ruling from the Administratīvā apgabaltiesa (Latvia) lodged on 6 November 2023 — SIA TOODE v Valsts ieņēmumu dienests**

**(Case C-653/23, TOODE)**

(C/2024/630)

*Language of the case: Latvian*

**Referring court**

Administratīvā apgabaltiesa

**Parties to the main proceedings**

*Applicant at first instance and appellant on appeal: SIA TOODE*

*Defendant at first instance: Valsts ieņēmumu dienests*

**Questions referred**

- (1) Is Article 107(1) of the Treaty on the Functioning of the European Union to be interpreted as meaning that State aid is to be considered to have been ‘granted’ at the point in time when the competent public authority unduly refused to rule that an individual had a right to receive State aid, if such is established by a judicial decision made after the expiry of the time limit prescribed for granting the aid?
- (2) Is Article 1(b)(ii) of Council Regulation (EU) 2015/1589 of 13 July 2015 laying down detailed rules for the application of Article 108 of the Treaty on the Functioning of the European Union <sup>(1)</sup> to be interpreted as meaning that aid which, in the absence of a decision by the competent public authority within the time limit prescribed for granting the aid, is granted to an individual after the expiry of the period laid down by the aid scheme for granting the aid, pursuant to a judicial decision finding that, within the period laid down by the aid scheme for the granting of the aid, the individual fulfilled all the conditions laid down by national law to receive the aid in question and that the refusal of the competent public authority to grant the aid was unlawful, constitutes existing aid?

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<sup>(1)</sup> OJ 2015 L 248, p. 9.