



C/2025/4602

25.8.2025

Judgment of the Court (Chamber giving preliminary rulings) of 9 July 2025 (request for a preliminary ruling from the Upravni sud u Osijeku – Croatia) – MK v Ministarstvo financija Republike Hrvatske, Samostalni sektor za drugostupanjski upravni postupak

(Case T-534/24, ⁽¹⁾ Gotek ⁽²⁾)

(Reference for a preliminary ruling – Taxation – Excise duties – Directive 2008/118/EC – Article 7 – Chargeability of excise duty – Release for consumption – Energy products – Whether excise duty arises – Fictitious supply of excise goods appearing on falsified invoices)

(C/2025/4602)

Language of the case: Croatian

Referring court

Upravni sud u Osijeku

Parties to the main proceedings

Applicant: MK

Defendants: Ministarstvo financija Republike Hrvatske, Samostalni sektor za drugostupanjski upravni postupak

Operative part of the judgment

Article 7 of Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC

must be interpreted as precluding national legislation, as interpreted by the national authorities, which provides that excise duty is chargeable on the basis of a fictitious supply of excise goods appearing on falsified invoices.

⁽¹⁾ OJ C, C/2024/7364, 16.12.2024.

⁽²⁾ The name of the present case is a fictitious name. It does not correspond to the real name of any party to the proceedings.