



**Judgment of the Court (Seventh Chamber) of 20 November 2025 (request for a preliminary ruling from the Curtea de Apel Cluj – Romania) – Transilvania Master Insolv IPURL, acting as insolvency administrator of Ecoserv SRL v Direcția Generală Regională a Finanțelor Publice Cluj, Administrația Județeană a Finanțelor Publice Bistrița-Năsăud, Serviciul Fiscal Orășenesc Năsăud**

(Case C-570/24, <sup>(1)</sup> Ecoserv)

*(Reference for a preliminary ruling – Excise duties – Directive 2008/118/EC – Article 8(1)(a)(i) and (2) – Person liable to pay excise duty – Quantity of ethyl alcohol missing from a company’s business assets – Managing director of a company guilty of embezzlement and of a failure to make entries in the accounts – Determination of the person liable to pay excise duty – More than one person liable – Effect of a judgment of a criminal court delivered in respect of civil matters, finding the managing director solely liable)*

(C/2026/269)

Language of the case: Romanian

**Referring court**

Curtea de Apel Cluj

**Parties to the main proceedings**

*Applicant:* Transilvania Master Insolv IPURL, acting as insolvency administrator of Ecoserv SRL

*Defendants:* Direcția Generală Regională a Finanțelor Publice Cluj, Administrația Județeană a Finanțelor Publice Bistrița-Năsăud, Serviciul Fiscal Orășenesc Năsăud

**Operative part of the judgment**

1. Article 8(1)(a)(i) 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 meaning that a legal person which, in order to obtain authorisation as a tax warehousekeeper, has been engaged in the production of ethyl alcohol under suspension of excise duty and from whose business assets a certain quantity of that alcohol has been found to be missing is covered by the concept of ‘person liable’ to pay that duty within the meaning of that provision.
2. Article 8(1)(a)(i) and (2) of Directive 2008/118 must be interpreted as meaning that, for the purposes of determining the person or persons liable to pay the excise duty that has become chargeable within the meaning of those provisions, a national court is not bound by the civil-law element of the operative part of a judgment of a criminal court by which a natural person, who is an employee or manager of a legal person, has been definitively held solely liable for the damage caused to the State budget on account of the misappropriation of a quantity of alcohol stored with that legal person under a duty suspension arrangement.

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<sup>(1)</sup> OJ C, C/2024/7018.