

**Judgment of the Court (First Chamber) of 17 December 2020 — Fabio De Masi, Yanis Varoufakis v European Central Bank**

(Case C-342/19 P) <sup>(1)</sup>

*(Appeal — Access to European Central Bank (ECB) documents — Decision 2004/258/EC — Article 4(3) — Exceptions — Document received by the ECB — Opinion from an external service provider — Internal use as part of deliberations and preliminary consultations — Refusal to grant access)*

(2021/C 53/08)

*Language of the case: German*

**Parties**

*Appellants:* Fabio De Masi, Yanis Varoufakis (represented by: A. Fischer-Lescano, Universitätsprofessor)

*Other party to the proceedings:* European Central Bank (represented by: F. von Lindeiner and A. Korb, acting as Agents, and by H.-G. Kamann, Rechtsanwalt)

**Operative part of the judgment**

The Court:

1. Dismisses the appeal;
2. Orders Fabio de Masi and Yanis Varoufakis to pay the costs.

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<sup>(1)</sup> OJ C 280, 19.8.2019.

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**Judgment of the Court (Tenth Chamber) of 17 December 2020 (request for a preliminary ruling from the Bundesfinanzhof — Germany) — Bundeszentralamt für Steuern v Y-GmbH**

(Case C-346/19) <sup>(1)</sup>

*(Reference for a preliminary ruling — Value added tax (VAT) — Refund of VAT — Directive 2008/9/EC — Article 8(2)(d) — Article 15 — Indication of number of the invoice — Refund application)*

(2021/C 53/09)

*Language of the case: German*

**Referring court**

Bundesfinanzhof

**Parties to the main proceedings**

*Applicant:* Bundeszentralamt für Steuern

*Defendant:* Y-GmbH

**Operative part of the judgment**

Article 8(2)(d) and Article 15(1) of Council Directive 2008/9/EC of 12 February 2008 laying down detailed rules for the refund of value added tax, provided for in Directive 2006/112/EC, to taxable persons not established in the Member State of refund but established in another Member State, as amended by Council Directive 2010/66/EU of 14 October 2010, must be interpreted as meaning that, where an application for a refund of value added tax does not contain a sequential number of the invoice, but does contain another number which allows that invoice, and thus the good or service in question, to be

identified, the tax authority of the Member State of refund must consider that application 'submitted' within the meaning of Article 15(1) of Directive 2008/9, as amended by Directive 2010/66, and proceed with its assessment. In making that assessment, and save where that authority already has available to it the original invoice or a copy thereof, it may request that the applicant produce a sequential number which uniquely identifies the invoice and, if that request is not satisfied within the deadline of one month laid down in Article 20(2) of that directive, as amended by Directive 2010/66, it is entitled to reject the application for a refund.

(<sup>1</sup>) OJ C 263, 5.8.2019.

**Judgment of the Court (Grand Chamber) of 17 December 2020 (request for a preliminary ruling from the Kammergericht Berlin — Germany) — Proceedings relating to the extradition of BY**

(Case C-398/19) (<sup>1</sup>)

*(Reference for a preliminary ruling — Citizenship of the European Union — Articles 18 and 21 TFEU — Extradition of a Union citizen to a third State — Person acquiring Union citizenship after transferring the centre of his or her interests to the Member State from which extradition is requested — Scope of EU law — Prohibition on extradition applied solely to own nationals — Restriction on freedom of movement — Justification based on the prevention of impunity — Proportionality — Information to the Member State of which the requested person is a national — Obligation on the Member State from which extradition is requested and the Member State of origin to ask the third State requesting extradition to send the criminal investigation file — No obligation)*

(2021/C 53/10)

Language of the case: German

**Referring court**

Kammergericht Berlin

**Parties to the main proceedings**

BY

*Joined party:* Generalstaatsanwaltschaft Berlin

**Operative part of the judgment**

1. Articles 18 and 21 TFEU must be interpreted as being applicable to the situation of a citizen of the European Union who is a national of one Member State, who is residing in the territory of another Member State and who is the subject of an extradition request sent to the latter Member State by a third State, even where that citizen moved the centre of his or her interests to that other Member State at a time when he or she did not have Union citizenship;
2. Articles 18 and 21 TFEU must be interpreted as meaning that, where the Member State of which the person requested for extradition is a national, that person being a Union citizen who is the subject of an extradition request sent, by a third State, to another Member State, has been informed by that other Member State of the existence of the request, neither of those Member States is obliged to ask the third State requesting extradition to send to them a copy of the criminal investigation file in order to enable the Member State of which that person is a national to assess the possibility that it might itself conduct a criminal prosecution of that person. Provided that it has duly informed the Member State of which that person is a national of the existence of the extradition request, of all the elements of fact and law communicated by the third State requesting extradition within the framework of that request, and of any changes in the situation of the requested person that might be relevant to the possibility of issuing a European arrest warrant with respect to him or her, the Member State from which extradition is requested may extradite that person without being obliged to wait for the