Judgment of the Court (Fourth Chamber) of 6 October 2021 (request for a preliminary ruling from the Curtea de Apel Constanța — Romania) — TS, UT, VU v Casa Națională de Asigurări de Sănătate, Casa de Asigurări de Sănătate Constanța

(Case C-538/19) ([1])

(Reference for a preliminary ruling — Social security — Sickness insurance — Regulation (EC) No 883/2004 — Article 20(1) and (2) — Medical treatment received in a Member State other than that in which the insured person resides — Prior authorisation — Conditions — Requirement for a report prescribing treatment, drawn up by a doctor of the national public sickness insurance scheme — Prescription, by way of a second medical opinion, drawn up in a Member State other than that in which the insured person resides, of an alternative treatment which has the advantage of not causing a disability — Full reimbursement of the medical expenses incurred in respect of that alternative treatment — Freedom to provide services — Article 56 TFEU)

(2021/C 481/13)

Language of the case: Romanian

Referring court

Curtea de Apel Constanța

Parties to the main proceedings

Applicants and appellants: TS, UT, VU

Defendants and respondents: Casa Națională de Asigurări de Sănătate, Casa de Asigurări de Sănătate Constanța

Operative part of the judgment

Article 20 of Regulation (EC) No 883/2004 of the European Parliament and of the Council of 29 April 2004 on the coordination of social security systems, as amended by Regulation (EC) No 988/2009 of the European Parliament and of the Council of 16 September 2009, read in conjunction with Article 56 TFEU, must be interpreted as meaning that an insured person who has received, in a Member State other than that in which he or she resides, treatment that is among the benefits provided for by the legislation of the Member State of residence, is entitled to full reimbursement of the expenses for that treatment, under the conditions laid down in that regulation, where that person could not obtain authorisation from the competent institution in accordance with Article 20(1) of that regulation on the ground that, even though the diagnosis and the need to administer treatment as a matter of urgency had been confirmed by a doctor belonging to the sickness insurance scheme of his or her Member State of residence, that doctor had prescribed him or her a different treatment as compared to the treatment which that person chose in accordance with a second medical opinion, drawn up by a doctor in another Member State, and which, unlike the former treatment, does not give rise to a disability.

([1]) OJ C 357, 21.10.2019.

Judgment of the Court (First Chamber) of 6 October 2021 (request for a preliminary ruling from the Administrativen sad — Blagoevgrad — Bulgaria) — ‘ECOTEX BULGARIA’ EOOD v Teritorialna direktsia na Natsionalnata agentsia za prihodite — Sofia

(Case C-544/19) ([1])

(Reference for a preliminary ruling — Article 63 TFEU — Free movement of capital — Directive (EU) 2015/849 — Scope — National legislation requiring payments exceeding a certain amount to be made only by transfer or deposit into a payment account — Article 65 TFEU — Justification — Combating tax evasion and tax avoidance — Proportionality — Administrative penalties of a criminal nature — Article 49 of the Charter of Fundamental Rights of the European Union — Principles of legality and proportionality of criminal offences and penalties)

(2021/C 481/14)

Language of the case: Bulgarian

Referring court

Administrativen sad — Blagoevgrad

Parties to the main proceedings

Appellant in cassation: 'ECOTEX BULGARIA' EOOD

Respondent in cassation: Teritorialna direktsia na Natsionalnata agentsia za prihodite — Sofia

Interested party: Prokuror ot Okrazhna prokuratura — Blagoevgrad

Operative part of the judgment

1. Legislation of a Member State which, for domestic payments the amount of which is equal to or exceeds a set threshold, prohibits natural and legal persons from making payments in cash and requires them to make a transfer or deposit into a payment account does not come within the scope of Directive (EU) 2015/849 of the European Parliament and of the Council of 20 May 2015 on the prevention of the use of the financial system for the purposes of money laundering or terrorist financing, amending Regulation (EU) No 648/2012 of the European Parliament and of the Council, and repealing Directive 2005/60/EC of the European Parliament and of the Council and Commission Directive 2006/70/EC.

2. Article 63 TFEU, read in conjunction with Article 49(3) of the Charter of Fundamental Rights of the European Union, must be interpreted as not precluding legislation of a Member State which, with a view to combating tax evasion and tax avoidance, first, prohibits natural and legal persons from making domestic payments in cash where the amount of the payment is equal to or exceeds a set threshold and requires, to that end, a transfer or deposit into a payment account, including as regards the distribution of dividends of a company, and second, provides for a system of penalties for infringing that prohibition in the context of which the amount of the fine that may be imposed is calculated as a fixed percentage of the total amount of the payment made in breach of that prohibition, without it being possible to adjust that fine depending on the particular circumstances of the case, provided that that legislation is appropriate for securing attainment of those objectives and does not go beyond what is necessary for attaining them.

[1] OJ C 357, 21.10.2019.

Judgment of the Court (Grand Chamber) of 6 October 2021 (request for a preliminary ruling from the Consiglio di Stato — Italy) — Consorzio Italian Management, Catania Multiservizi SpA v Rete Ferroviaria Italiana SpA

(Case C-561/19) [1]

(Reference for a preliminary ruling — Article 267 TFEU — Scope of the obligation on national courts or tribunals of last instance to make a reference for a preliminary ruling — Exceptions to that obligation — Criteria — Question on the interpretation of EU law raised by the parties to the national proceedings after the Court has given a preliminary ruling in those proceedings — Failure to state the reasons justifying the need for an answer to the questions referred for a preliminary ruling — Partial inadmissibility of the request for a preliminary ruling)

(2021/C 481/15)

Language of the case: Italian

Referring court

Consiglio di Stato

Parties to the main proceedings

Applicants: Consorzio Italian Management, Catania Multiservizi SpA

Defendant: Rete Ferroviaria Italiana SpA