

3. Article 8(1), (7) and (9) of Directive 2014/42, read in conjunction with Article 47 of the Charter of Fundamental Rights of the European Union, must be interpreted as precluding national legislation which allows for the confiscation, in favour of the State, of property which is claimed to belong to a person other than the perpetrator of the criminal offence, without that person having the right to appear as a party in the confiscation proceedings.

⁽¹⁾ OJ C 68, 2.3.2020.

Judgment of the Court (Third Chamber) of 21 October 2021 (request for a preliminary ruling from the Sąd Najwyższy — Poland) — SC v Zakład Ubezpieczeń Społecznych I Oddział w Warszawie
(Case C-866/19) ⁽¹⁾

(Reference for a preliminary ruling — Social security for migrant workers — Regulation (EC) No 883/2004 — Article 52(1)(b) — Worker who has been employed in two Member States — Minimum period required by national law for acquisition of entitlement to a retirement pension — Account taken of the contribution period completed under the legislation of another Member State — Aggregation — Calculation of the amount of the retirement benefit to be paid)

(2021/C 513/14)

Language of the case: Polish

Referring court

Sąd Najwyższy

Parties to the main proceedings

Applicant: SC

Defendant: Zakład Ubezpieczeń Społecznych I Oddział w Warszawie

Operative part of the judgment

Article 52(1)(b) 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 must be interpreted as meaning that, for the purposes of determining the limit which non-contribution periods may not exceed in relation to contribution periods, as provided for by the national legislation, the competent institution of the Member State concerned must take into consideration, when calculating the theoretical amount of the benefit referred to in point (i) of that provision, all the periods of insurance, including those periods of insurance completed under the legislation of other Member States, whereas the calculation of the actual amount of the benefit referred to in point (ii) of that provision is made having regard solely to the periods of insurance completed under the legislation of the Member State concerned.

⁽¹⁾ OJ C 61, 24.2.2020.

Judgment of the Court (Second Chamber) of 21 October 2021 — European Parliament v UZ
(Case C-894/19 P) ⁽¹⁾

(Appeal — Civil service — Officials — Disciplinary proceedings — Disciplinary penalty — Administrative enquiry — Article 41(1) of the Charter of Fundamental Rights of the European Union — Requirement for objective impartiality — Cross-appeal — Rejection of a request for assistance — Article 41(2) of the Charter of Fundamental Rights of the European Union — Right to be heard)

(2021/C 513/15)

Language of the case: French

Parties

Appellant: European Parliament (represented by: V. Montebello-Demogeot and I. Lázaro Betancor, acting as Agents)

Other party to the proceedings: UZ (represented by: J.-N. Louis, avocat)

Operative part of the judgment

The Court:

1. Dismisses the main appeal and the cross-appeal;
2. Orders the European Parliament to pay the costs relating to the main appeal;
3. Orders UZ to pay the costs relating to the cross-appeal.

(¹) OJ C 77, 9.3.2020.

Judgment of the Court (Fifth Chamber) of 21 October 2021 (request for a preliminary ruling from the Tribunalul București — Romania) — Wilo Salmson France SAS v Agenția Națională de Administrare Fiscală — Direcția Generală Regională a Finanțelor Publice București, Agenția Națională de Administrare Fiscală — Direcția Generală Regională a Finanțelor Publice București — Administrația Fiscală pentru Contribuabili Nerezidenți

(Case C-80/20) (¹)

(Reference for a preliminary ruling — Common system of value added tax (VAT) — Directive 2006/112/EC — Articles 167 to 171 and Article 178(a) — Right to deduct VAT — Refund of VAT to taxable persons established in a Member State other than the Member State of refund — Possession of an invoice — Directive 2008/9/EC — Rejection of a refund application — ‘Cancellation’ of the invoice by the supplier — Issuing of a new invoice — New refund application — Rejection)

(2021/C 513/16)

Language of the case: Romanian

Referring court

Tribunalul București

Parties to the main proceedings

Applicants: Wilo Salmson France SAS

Defendants: Agenția Națională de Administrare Fiscală — Direcția Generală Regională a Finanțelor Publice București, Agenția Națională de Administrare Fiscală — Direcția Generală Regională a Finanțelor Publice București — Administrația Fiscală pentru Contribuabili Nerezidenți

Operative part of the judgment

1. Articles 167 to 171 and 178 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, as amended by Council Directive 2010/45/EU of 13 July 2010 and 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, to taxable persons not established in the Member State of refund but established in another Member State must be interpreted as meaning that the right to a refund of value added tax (VAT) charged on a supply of goods cannot be exercised by a taxable person established not in the Member State of refund but in another Member State, if that taxable person does not hold an invoice, within the meaning of Directive 2006/112, as amended by Directive 2010/45, relating to the purchase of the goods concerned. Only if a document is so flawed as to deprive the national tax administration of the information necessary to support a refund claim can such a document be considered not to be an ‘invoice’ within the meaning of Directive 2006/112, as amended by Directive 2010/45.
2. Articles 167 to 171 and 178 of Directive 2006/112, as amended by Directive 2010/45, and the first of the situations referred to in Article 14(1)(a) of Directive 2008/9 must be interpreted as meaning that they preclude the rejection of an application for a refund of value added tax (VAT) relating to a given refund period solely on the ground that that VAT became chargeable during an earlier refund period, even though it was invoiced only during that given period.