Parties to the main proceedings

Applicant: Samohýl group a.s.

Defendant: Generální ředitelství cel

Operative part of the judgment

The Combined Nomenclature set out in Annex I to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff, in the version resulting from Commission Implementing Regulation (EU) No 1101/2014 of 16 October 2014, must be interpreted as meaning that a product consisting of a solution intended for cats, which must be applied by local cutaneous route (spot-on) by means of pipettes (0,5 ml) and which contains the active substance fipronil (50 mg per pipette), and excipients, such as butylated hydroxyanisole E 320, butylated hydroxytoluene E 321, benzyl alcohol and diethylene glycol monoethyl ether, comes within tariff heading 3808 of the CN, as an 'insecticide', subject to the assessment by the referring court of all the facts at its disposal.

(1) OJ C 68, 2.3.2020.

Judgment of the Court (First Chamber) of 10 March 2021 (request for a preliminary ruling from the Naczelny Sąd Administracyjny — Poland) — M.A. v Konsul Rzeczypospolitej Polskiej w N.

(Case C-949/19) (1)

(Reference for a preliminary ruling — Border controls, asylum and immigration — Visa policy — Convention implementing the Schengen Agreement — Article 21(2a) — Charter of Fundamental Rights — Article 47 — Right to an effective remedy — Refusal of a long-stay visa by the consul — Obligation on a Member State to guarantee a remedy before a tribunal against a decision refusing such a visa)

(2021/C 182/25)

Language of the case: Polish

Referring court

Naczelny Sąd Administracyjny

Parties to the main proceedings

Applicant: M.A.

Defendant: Konsul Rzeczypospolitej Polskiej w N.

Operative part of the judgment

1. Article 21(2a) of the Convention implementing the Schengen Agreement of 14 June 1985 between the Governments of the States of the Benelux Economic Union, the Federal Republic of Germany and the French Republic on the gradual abolition of checks at their common borders, which was signed in Schengen on 19 June 1990 and entered into force on 26 March 1995, as amended by Regulation (EU) No 610/2013 of the European Parliament and of the Council of 26 June 2013, must be interpreted as not being applicable to a national of a third State who has been refused a long-stay visa.

2. EU law, in particular Article 34(5) of Directive (EU) 2016/801 of the European Parliament and of the Council of 11 May 2016 on the conditions of entry and residence of third-country nationals for the purposes of research, studies, training, voluntary service, pupil exchange schemes or educational projects and au pairing, read in the light of Article 47 of the Charter of Fundamental Rights of the European Union, must be interpreted as meaning that it requires the Member States to provide for an appeal procedure against decisions refusing a visa for the purpose of studies, within the meaning of that directive, the procedural rules of which are a matter for the legal order of each Member State, in conformity with the principles of equivalence and effectiveness, and that procedure must, at a certain stage, guarantee a judicial appeal. It is for the referring court to establish whether the application for a national long-term visa for the purpose of studies that is at issue in the main proceedings falls within the scope of that directive.

(1) OJ C 191, 8.6.2020.

Judgment of the Court (Sixth Chamber) of 18 March 2021 (request for a preliminary ruling from the Naczelny Sąd Administracyjny — Poland) — UAB 'P.' v Dyrektor Izby Skarbowej w B.

(Case C-48/20) (1)

(Reference for a preliminary ruling — Taxation — Common system of value added tax (VAT) — Directive 2006/112/EC — Article 203 — Taxes improperly invoiced — Good faith on the part of the issuer of the invoice — Risk of loss of tax revenue — Obligations of the Member States to provide for the possibility of adjusting tax improperly invoiced — Principles of fiscal neutrality and proportionality)

(2021/C 182/26)

Language of the case: Polish

Referring court

Naczelny Sąd Administracyjny

Parties to the main proceedings

Appellant: UAB 'P.'

Respondent: Dyrektor Izby Skarbowej w B.

Operative part of the judgment

Article 203 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax and the principles of proportionality and neutrality of VAT must be interpreted as precluding national legislation which does not allow a taxable person acting in good faith to adjust invoices improperly indicating VAT following the initiation of a tax investigation procedure, even though the recipient of those invoices would have been entitled to reimbursement of that tax if the transactions which were the subject of those invoices had been duly declared.

(1) OJ C 191, 8.6.2020.