

Judgment of the Court (Tenth Chamber) of 30 September 2021 (request for a preliminary ruling from the Najvyšší súd Slovenskej republiky — Slovak Republic) — HYDINA SK s.r.o. v Finančné riaditeľstvo Slovenskej republiky

(Case C-186/20) ⁽¹⁾

(Reference for a preliminary ruling — Administrative cooperation and combating fraud in the field of value added tax (VAT) — Regulation (EU) No 904/2010 — Articles 10 to 12 — Exchange of information — Tax audit — Time limits — Suspension of the tax audit in case of exchange of information — Non-compliance with the time limits laid down for providing information — Effect on the lawfulness of the suspension of the tax audit)

(2021/C 481/17)

Language of the case: Slovak

Referring court

Najvyšší súd Slovenskej republiky

Parties to the main proceedings

Applicant: HYDINA SK s.r.o.

Defendant: Finančné riaditeľstvo Slovenskej republiky

Operative part of the judgment

Article 10 of Council Regulation (EU) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax, read in the light of recital 25 thereof, must be interpreted as not laying down time limits, the non-compliance with which is liable to affect the lawfulness of the suspension of a tax audit provided for by the law of the requesting Member State pending the communication, by the requested Member State, of the information requested under the administrative cooperation mechanism established by that regulation.

⁽¹⁾ OJ C 222, 6.7.2020.

Judgment of the Court (Eighth Chamber) of 30 September 2021 (request for a preliminary ruling from the Centrale Raad van Beroep — Netherlands) — K v Raad van bestuur van het Uitvoeringsinstituut werknemersverzekeringen (Uwv)

(Case C-285/20) ⁽¹⁾

(Reference for a preliminary ruling — Regulation (EC) No 883/2004 — Article 65(2) and (5) — Scope — Wholly unemployed worker — Unemployment benefits — Worker who resides and pursues an activity as an employed person in the competent Member State — Transfer of his or her residence to another Member State — Person not actually pursuing an activity as an employed person in the competent Member State before becoming wholly unemployed — Person on sick leave and receiving, on that basis, sickness benefits paid by the competent Member State — Pursuit of an activity as an employed person — Comparable legal situations)

(2021/C 481/18)

Language of the case: Dutch

Referring court

Centrale Raad van Beroep

Parties to the main proceedings

Applicant: K

Defendant: Raad van bestuur van het Uitvoeringsinstituut werknemersverzekeringen (Uwv)

Operative part of the judgment

1. Article 65(2) and (5) 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 (EU) No 465/2012 of the European Parliament and of the Council of 22 May 2012, must be interpreted as applying to a situation in which, before being wholly unemployed, the person concerned resided in a Member State other than the competent Member State and was not actually employed but was on sick leave and received, on that basis, sickness benefits paid by the competent Member State, provided, however, that, in accordance with the national law of the competent Member State, entitlement to such benefits is treated in the same way as the pursuit of an activity as an employed person;
2. Article 65(2) and (5) of Regulation No 883/2004, as amended by Regulation No 465/2012, must be interpreted as meaning that the reasons, in particular of a family nature, for which the person concerned has transferred his or her residence to a Member State other than the competent Member State do not have to be taken into account for the purposes of applying that provision.

(¹) OJ C 313, 21.9.2020.

Judgment of the Court (Sixth Chamber) of 30 September 2021 (request for a preliminary ruling from the Bundesgerichtshof — Germany) — Commerzbank AG v E.O.

(Case C-296/20) (¹)

(Reference for a preliminary ruling — Judicial cooperation in civil matters — Jurisdiction, recognition and enforcement of judgments — Civil and commercial matters — Lugano II Convention — Article 15(1)(c) — Jurisdiction over consumer contracts — Transfer of the consumer's domicile to another State bound by the convention)

(2021/C 481/19)

Language of the case: German

Referring court

Bundesgerichtshof

Parties to the main proceedings

Applicant: Commerzbank AG

Defendant: E.O.

Operative part of the judgment

Article 15(1)(c) of the Convention on jurisdiction and the recognition and enforcement of judgments in civil and commercial matters, signed on 30 October 2007, the conclusion of which was approved on behalf of the European Community by Council Decision 2009/430/EC of 27 November 2008, must be interpreted as meaning that that provision determines jurisdiction where the parties to a consumer contract — the consumer and the professional counterparty — were, at the time that contract was concluded, domiciled in the same State bound by that convention, and where an international element in the legal relationship emerged only after that contract was concluded, on account of the subsequent transfer of the consumer's domicile to another State bound by that convention.

(¹) OJ C 348, 19.10.2020.