

Order of the Court (Seventh Chamber) of 9 November 2021 (request for a preliminary ruling from the Commissione Tributaria Regionale del Lazio — Italy) — Agenzia delle dogane e dei monopoli — Ufficio delle dogane di Gaeta v Punto Nautica Srl

(Case C-255/20) ⁽¹⁾

(Reference for a preliminary ruling — Article 99 of the Rules of Procedure of the Court — Taxation — Harmonisation of legislation — Excise duty — Directive 92/12/EEC — Article 3(2) — Directive 2008/118/EC — Article 1(2) — Other indirect taxes on excise goods — Regional tax on the sale of fuel for motor vehicles — Specific purposes — Absence)

(2022/C 84/25)

Language of the case: Italian

Referring court

Commissione Tributaria Regionale del Lazio

Parties to the main proceedings

Appellant: Agenzia delle dogane e dei monopoli — Ufficio delle dogane di Gaeta

Respondent: Punto Nautica Srl

Operative part of the order

Article 1(2) of Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC must be interpreted as precluding national legislation which introduces a regional tax on the sale of petrol for motor vehicles, given that, since the proceeds of that tax are intended solely as a general contribution to the budget of the local authorities, it cannot be regarded as pursuing a ‘specific purpose’ within the meaning of that provision.

⁽¹⁾ OJ C 279, 24.8.2020.

Order of the Court (Seventh Chamber) of 10 January 2022 (request for a preliminary ruling from the Tribunalul Arad — Romania) — Asociația Națională de Terapii Complementare din România (ANATECOR)

(Case C-400/21) ⁽¹⁾

(Reference for a preliminary ruling — Article 53(2) of the Rules of Procedure of the Court of Justice — Interpretation of national law — National insolvency proceedings — Possibility for the insolvency judge to determine his or her substantive jurisdiction and the claim — Purely internal dispute — Lack of connection with EU law — Clear lack of jurisdiction of the Court)

(2022/C 84/26)

Language of the case: Romanian

Referring court

Tribunalul Arad

Parties to the main proceedings

Insolvency debtor: Asociația Națională de Terapii Complementare din România (ANATECOR)

Intervening parties: Primăria Municipiului Arad — Direcția Venituri, Direcția Generală Regională a Finanțelor Publice Timișoara — Administrația Județeană a Finanțelor Publice Arad