

**Judgment of the Court (First Chamber) of 29 September 2022 — ABLV Bank AS, in liquidation v Single Resolution Board (SRB), European Commission**

(Case C-202/21 P) <sup>(1)</sup>

*(Appeal — Economic and monetary policy — Banking union — Regulation (EU) No 806/2014 — Single resolution mechanism for credit institutions and certain investment firms — Single Resolution Fund — Annual contributions — Liquidation of a credit institution — Reimbursement of contributions paid — Pro rata temporis)*

(2022/C 432/05)

Language of the case: English

**Parties**

*Appellant:* ABLV Bank AS, in liquidation (represented by: O. Behrends, Rechtsanwalt)

*Other parties to the proceedings:* Single Resolution Board (SRB) (represented by: C.J. Flynn and J. Kerlin, acting as Agents, and by S. Ianc, T. Klupsch, B. Meyring and S. Schelo, Rechtsanwälte), European Commission (represented by: A. Nijenhuis, A. Steiblytė and D. Triantafyllou, acting as Agents)

**Operative part of the judgment**

The Court:

1. Dismisses the appeal;
2. Orders ABLV Bank AS, in liquidation, to bear its own costs and to pay those incurred by the Single Resolution Board (SRB) and the European Commission.

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<sup>(1)</sup> OJ C 217, 7.6.2021.

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**Judgment of the Court (Seventh Chamber) of 29 September 2022 (request for a preliminary ruling from the Vrhovno sodišče — Slovenia) — Raiffeisen Leasing, trgovina in leasing d.o.o. v Republika Slovenija**

(Case C-235/21) <sup>(1)</sup>

*(Reference for a preliminary ruling — Common system of value added tax (VAT) — Directive 2006/112/EC — Article 203 — Sale-and-lease back agreement — Persons liable for payment of VAT — Possibility of treating a written contractual agreement as an invoice)*

(2022/C 432/06)

Language of the case: Slovenian

**Referring court**

Vrhovno sodišče

**Parties to the main proceedings**

*Applicant:* Raiffeisen Leasing, trgovina in leasing d.o.o.

*Defendant:* Republika Slovenija

**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,

must be interpreted as meaning that:

a contractual sale-and-lease back agreement, the conclusion of which was not followed by the issue of an invoice by the parties, may be regarded as an invoice, within the meaning of that provision, where that contractual agreement contains all the information necessary for the tax authorities of a Member State to be able to establish whether the substantive conditions for the right to deduct value added tax are satisfied in the case, which is for the referring court to ascertain.

<sup>(1)</sup> OJ C 217, 7.6.2021.

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**Judgment of the Court (Seventh Chamber) of 29 September 2022 — Health Information Management (HIM) v European Commission**

(Case C-500/21 P) <sup>(1)</sup>

*(Appeal — Arbitration clause — Grant agreements concluded under the Information and Communication Technologies (ICT) Policy Support Programme — Audit report — Debit notes issued by the European Commission for the recovery of certain sums — Action for annulment — Investigation by the European Anti-Fraud Office (OLAF) — Counterclaim — Full repayment of the grants concerned — Rights of the defence — Principle of sound administration — Impartiality — Principle of proportionality — Obligation to state reasons)*

(2022/C 432/07)

Language of the case: French

**Parties**

*Appellant:* Health Information Management (HIM) (represented by: P. Zeegers, avocat)

*Other party to the proceedings:* European Commission (represented by: J. Estrada de Solà and M. Ilkova, acting as Agents)

**Operative part of the judgment**

The Court:

1. Dismisses the appeal;
2. Orders Health Information Management (HIM) to bear its own costs and to pay those incurred by the European Commission.

<sup>(1)</sup> OJ C 391, 27.9.2021

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**Request for a preliminary ruling from the Fővárosi Törvényszék (Hungary) lodged on 11 July 2022 — DIGI Távközlési és Szolgáltató Kft. v Nemzeti Média- és Hírközlési Hatóság**

(Case C-460/22)

(2022/C 432/08)

Language of the case: Hungarian

**Referring court**

Fővárosi Törvényszék

**Parties to the main proceedings**

*Applicant:* DIGI Távközlési és Szolgáltató Kft.

*Defendant:* Nemzeti Média- és Hírközlési Hatóság