

**Judgment of the Court (Fourth Chamber) of 6 October 2022 (request for a preliminary ruling from the Naczelny Sąd Administracyjny — Poland) — SzeŹ Krajowej Administracji Skarbowej v O. Fundusz Inwestycyjny Zamknięty reprezentowany przez O S.A.**

(Case C-250/21) <sup>(1)</sup>

*(Reference for a preliminary ruling — Taxation — Value added tax (VAT) — Directive 2006/112/EC — Supply of services for consideration — Exemptions — Article 135(1)(b) — Granting of credit — Sub-participation agreement)*

(2022/C 451/03)

Language of the case: Polish

**Referring court**

Naczelny Sąd Administracyjny

**Parties to the main proceedings**

*Applicant:* SzeŹ Krajowej Administracji Skarbowej

*Defendant:* O. Fundusz Inwestycyjny Zamknięty reprezentowany przez O S.A.

**Operative part of the judgment**

Article 135(1)(b) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax,

must be interpreted as meaning that the services provided by a sub-participant under a sub-participation agreement, consisting of making available to the originator a financial contribution in exchange for payment of the proceeds from the receivables specified in that agreement, those receivables remaining in the assets of the originator, fall within the concept of 'granting of credit' within the meaning of that provision.

<sup>(1)</sup> OJ C 289, 19.7.2021.

**Judgment of the Court (Third Chamber) of 6 October 2022 (request for a preliminary ruling from the Sofiyski gradski sad — Bulgaria) — criminal procedure against HV**

(Case C-266/21) <sup>(1)</sup>

*(Reference for a preliminary ruling — Common transport policy — Directive 2006/126/EC — Article 11(2) and (4) — Suspension of the right to drive a motor vehicle — Driving licence issued by the Member State of normal residence in exchange for a driving licence issued by another Member State — Refusal by the first Member State to enforce a decision suspending the right to drive adopted by the second Member State — Obligation for the second Member State not to recognise, in its territory, the validity of the driving licence that has been suspended)*

(2022/C 451/04)

Language of the case: Bulgarian

**Referring court**

Sofiyski gradski sad

**Parties to the main proceedings**

HV

*Intervening party:* Sofiyska gradska prokuratura**Operative part of the judgment**

The combined provisions of Article 11(2) and the second subparagraph of Article 11(4) of Directive 2006/126/EC of the European Parliament and of the Council of 20 December 2006 on driving licences,

must be interpreted as authorising the Member State of normal residence of the holder of a driving licence issued by that Member State not to recognise and enforce in its territory a decision suspending that holder's right to drive a motor vehicle adopted by another Member State on account of a road traffic offence committed in that Member State's territory, including where that driving licence was issued in exchange for a driving licence previously issued by the Member State in which the road traffic offence was committed.

(<sup>1</sup>) OJ C 263, 5.7.2021.

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**Judgment of the Court (Tenth Chamber) of 6 October 2022 (request for a preliminary ruling from the Lietuvos vyriausiasis administracinis teismas — Lithuania) — UAB ‘Vittamed technologijos’, in liquidation v Valstybinė mokesčių inspekcija**

(Case C-293/21) (<sup>1</sup>)

*(Reference for a preliminary ruling — Common system of value added tax (VAT) — Directive 2006/112/EC — Deductions of input VAT — Goods and services used by the taxable person to produce capital goods — Articles 184 to 187 — Adjustment of deductions — Obligation to adjust deductions of VAT in the event of that taxable person being placed in liquidation and removed from the register of VAT payers)*

(2022/C 451/05)

*Language of the case: Lithuanian*

**Referring court**

Lietuvos vyriausiasis administracinis teismas

**Parties to the main proceedings**

*Appellant:* UAB ‘Vittamed technologijos’, in liquidation

*Respondent:* Valstybinė mokesčių inspekcija

*intervener:* Kauno apskrities valstybinė mokesčių inspekcija

**Operative part of the judgment**

Articles 184 to 187 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax