

Judgment of the Court (Eighth Chamber) of 1 December 2022 (request for a preliminary ruling from the Sąd Rejonowy dla m.st. Warszawy w Warszawie — Poland) — X sp. z o.o. sp.k. v Z

(Case C-419/21) ⁽¹⁾

(Reference for a preliminary ruling — Directive 2011/7/EU — Combating late payment in commercial transactions — Article 2(1) — Concept of ‘commercial transactions’ — Compensation for recovery costs incurred by the creditor due to late payment by the debtor — Article 6 — Fixed minimum sum of EUR 40 — Several late payments for supplies of goods or services under a single contract)

(2023/C 35/13)

Language of the case: Polish

Referring court

Sąd Rejonowy dla m.st. Warszawy w Warszawie

Parties to the main proceedings

Applicant: X sp. z o.o. sp.k.

Defendant: Z

Operative part of the judgment

1. Article 2(1) of Directive 2011/7/EU of the European Parliament and of the Council of 16 February 2011 on combating late payment in commercial transactions

must be interpreted as meaning that:

the concept of ‘commercial transactions’ referred to therein covers each successive delivery of goods or provision of services carried out under a single contract.

2. Article 6(1) of Directive 2011/7, read in conjunction with Article 4 of that directive,

must be interpreted as meaning that:

where a single contract provides for successive deliveries of goods or provision of services, each requiring payment within a specified period, the fixed minimum sum of EUR 40 by way of compensation for recovery costs is payable to the creditor for each late payment.

⁽¹⁾ OJ C 490, 6.12.2021.

Judgment of the Court (Tenth Chamber) of 1 December 2022 (request for a preliminary ruling from the Fővárosi Törvényszék — Hungary) — Aquila Part Prod Com S.A v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága

(Case C-512/21) ⁽¹⁾

(Reference for a preliminary ruling — Taxation — Common system of value added tax (VAT) — Directive 2006/112/EC — Article 168 — Right to deduct VAT — Principles of fiscal neutrality, effectiveness and proportionality — Fraud — Proof — Obligation of care of the taxable person — Taking into consideration of an infringement of the obligations arising from national provisions and EU law relating to the safety of the food chain — Authority given by the taxable person to a third party to enter into the taxed transactions — Charter of Fundamental Rights of the European Union — Article 47 — Right to a fair trial)

(2023/C 35/14)

Language of the case: Hungarian

Referring court

Fővárosi Törvényszék