

Judgment of the Court (Ninth Chamber) of 27 April 2023 (request for a preliminary ruling from the Înalta Curte de Casație și Justiție — Romania) — Banca A v Agenția Națională de Administrare Fiscală (ANAF), Președintele ANAF

(Case C-827/21, ⁽¹⁾ Banca A (Application of the Merger Directive in a domestic situation))

(Reference for a preliminary ruling — Directive 2009/133/EC — Article 7 — Merger by absorption — Purely domestic operation — Primacy of EU law outside the scope of EU law — None — Interpretation of EU law outside its scope — Jurisdiction of the Court to deliver preliminary rulings — Condition — EU law made applicable by national law directly and unconditionally)

(2023/C 205/13)

Language of the case: Romanian

Referring court

Înalta Curte de Casație și Justiție

Parties to the main proceedings

Applicant: Banca A

Defendants: Agenția Națională de Administrare Fiscală (ANAF), Președintele ANAF

Operative part of the judgment

1. EU law does not require a national court to interpret, in accordance with Council Directive 2009/133/EC of 19 October 2009 on the common system of taxation applicable to mergers, divisions, partial divisions, transfers of assets and exchanges of shares concerning companies of different Member States and to the transfer of the registered office of an SE or SCE between Member States, a provision of national legislation applicable to a purely domestic merger of two undertakings, each having their registered office in the same Member State, as that operation does not come within the scope of that directive.
2. The Court does not have jurisdiction to answer the questions referred regarding the interpretation of Directive 2009/133, as the facts of the dispute in the main proceedings do not come within its scope and, moreover, domestic law has not made it applicable to those facts directly and unconditionally.

⁽¹⁾ OJ C 165, 19.4.2022.

Judgment of the Court (Seventh Chamber) of 20 April 2023 (request for a preliminary ruling from the Bundesverwaltungsgericht — Austria) — BF v Versicherungsanstalt öffentlich Bediensteter, Eisenbahnen und Bergbau (BVAEB)

(Case C-52/22, ⁽¹⁾ BVAEB (Adjustment of retirement pensions))

(Reference for a preliminary ruling — Social policy — Equal treatment in employment and occupation — Directive 2000/78/EC — Prohibition of discrimination on grounds of age — Article 2(1) and (2)(a) — Article 6(1) — Retirement pension — National legislation providing for a gradual alignment of the pension scheme for civil servants with the general pension scheme — First adjustment of the amount of the pension being made more quickly for one category of civil servants than for another — Justification)

(2023/C 205/14)

Language of the case: German

Referring court

Bundesverwaltungsgericht