

**Request for a preliminary ruling from the Curtea de Apel București (Romania) lodged on 3 March 2021 — Direcția Generală Regională a Finanțelor Publice București — Administrația Sector 1 a Finanțelor Publice v VB, Direcția Generală Regională a Finanțelor Publice București — Serviciul Soluționare Contestații 1**

(Case C-146/21)

(2021/C 228/24)

*Language of the case: Romanian*

**Referring court**

Curtea de Apel București

**Parties to the main proceedings**

*Appellant:* Direcția Generală Regională a Finanțelor Publice București — Administrația Sector 1 a Finanțelor Publice

*Respondents:* VB, Direcția Generală Regională a Finanțelor Publice București — Serviciul Soluționare Contestații 1

**Question referred**

In circumstances such as those in the main proceedings, do Directive 2006/112/EC<sup>(1)</sup> and the principle of neutrality preclude national legislation or a tax practice in accordance with which the reverse charge mechanism (simplification measures), which is mandatory for the sale of standing timber, is not applicable to a person who has been the subject of an inspection and who has been registered for VAT purposes following that inspection, on the grounds that the person subject to the inspection had neither applied for nor obtained registration for VAT purposes either before the transactions were carried out or by the date on which the upper limit [for exemption] was exceeded?

<sup>(1)</sup> Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1).

**Request for a preliminary ruling from the Fővárosi Törvényszék (Hungary) lodged on 11 March 2021 — GM v Országos Idegenrendészeti Főigazgatóság and Others**

(Case C-159/21)

(2021/C 228/25)

*Language of the case: Hungarian*

**Referring court**

Fővárosi Törvényszék

**Parties to the main proceedings**

*Applicant:* GM

*Defendants:* Országos Idegenrendészeti Főigazgatóság, Alkotmányvédelmi Hivatal, Terrorelhárítási Központ

**Questions referred**

1. Must Article 11(2), Article 12(1)(d) and (2), Article 23(1)(b) and Article 45(1) and (3) to (5) of the Asylum Procedure Directive<sup>(1)</sup> — in the light of Article 47 of the Charter of Fundamental Rights of the European Union (‘the Charter’) — be interpreted as meaning that, where the exception for reasons of national security referred to in Article 23(1) of that directive applies, the Member State authority that has adopted a decision to refuse or withdraw international protection based on a reason of national security and the national security authority that has determined that the reason is confidential must ensure that it is guaranteed that in all circumstances the applicant, a refugee or a foreign national beneficiary of subsidiary protection status, or that person’s legal representative, is entitled to have access to at least the essence of the confidential or classified information or data underpinning the decision based on that reason and to make use of that information or those data in proceedings relating to the decision, where the responsible authority alleges that their disclosure would conflict with the reason of national security?

2. If the answer is in the affirmative, what precisely should be understood by the 'essence' of the confidential reasons on which that decision is based, for the purposes of applying Article 23(1)(b) of the Asylum Procedure Directive in the light of Articles 41 and 47 of the Charter?
3. Must Articles 14(4)(a) and 17(1)(d) of the Qualification Directive <sup>(2)</sup> and Article 45(1)(a) and (3) to (4) and recital 49 of the Asylum Procedure Directive be interpreted as meaning that they preclude national legislation according to which refugee or foreign national beneficiary of subsidiary protection status may be withdrawn or excluded by a non-reasoned decision which is based solely on automatic reference to the — likewise non-reasoned — binding and mandatory report of the national security authority and finds that there is a danger to national security?
4. Must recitals 20 and 34, Article 4 and Article 10(2) and (3)(d) of the Asylum Procedure Directive and Articles 14(4)(a) and 17(1)(d) of the Qualification Directive be interpreted as meaning that they preclude national legislation according to which that national security authority examines the ground for exclusion and takes a decision on the substance in a procedure that does not comply with the substantive and procedural provisions of the Asylum Procedure Directive and the Qualification Directive?
5. Must Article 17(1)(b) of the Qualification Directive be interpreted as meaning that it precludes an exclusion based on a circumstance or crime that was already known before the judgment or final decision granting refugee status was adopted but which was not the basis of any ground for exclusion in relation to either the grant of refugee status or to subsidiary protection?

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<sup>(1)</sup> Directive 2013/32/EU of the European Parliament and of the Council of 26 June 2013 on common procedures for granting and withdrawing international protection (OJ 2013 L 180, p. 60).

<sup>(2)</sup> Directive 2011/95/EU of the European Parliament and of the Council of 13 December 2011 on standards for the qualification of third-country nationals or stateless persons as beneficiaries of international protection, for a uniform status for refugees or for persons eligible for subsidiary protection, and for the content of the protection granted (recast) (OJ 2011 L 337, p. 9).

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**Request for a preliminary ruling from the Cour de cassation (France) lodged on 16 March 2021 —  
Procureur général près la cour d'appel d'Angers v KL**

(Case C-168/21)

(2021/C 228/26)

*Language of the case: French*

**Referring court**

Cour de cassation

**Parties to the main proceedings**

*Appellant in the appeal on a point of law:* Procureur général près la cour d'appel d'Angers

*Respondent in the appeal on a point of law:* KL

**Questions referred**

1. Must Articles 2(4) and 4(1) of Framework Decision 2002/584 <sup>(1)</sup> be interpreted as meaning that the condition of double criminality is met in a situation, such as that at issue in the main proceedings, in which surrender is sought for acts which, in the issuing State, have been categorised as devastation and looting and which consist of acts of devastation and looting such as to cause a breach of the public peace when, in the executing State, there are criminal offences of theft accompanied by damage or offences of causing destruction or damage that do not require that element of a breach of the public peace?