

**Request for a preliminary ruling from the Corte dei conti (Italy) lodged on 9 June 2021 —
Ferrovienord SpA v Istituto Nazionale di Statistica — ISTAT**

(Case C-363/21)

(2021/C 349/25)

Language of the case: Italian

Referring court

Corte dei conti

Parties to the main proceedings

Applicant: Ferrovienord SpA

Defendant: Istituto Nazionale di Statistica — ISTAT

Other parties: Procura generale della Corte dei conti, Ministero dell'Economia e delle Finanze

Questions referred

1. Does the rule of direct applicability of the [European System of Accounts (ESA)] 2010 ⁽¹⁾ and the principle of the effectiveness of [Regulation (EU) No 549/2013] and of Directive [2011/85/EU] ⁽²⁾ preclude national legislation which limits the jurisdiction of the competent national court in respect of the correct application of the ESA 2010 solely for the purposes of national legislation on controlling public expenditure, undermining the effectiveness of the rules [of EU law], particularly with regard to the verification of transparency and reliability of budgetary balances as a means of assessing Italy's convergence towards the [medium-term budgetary objective (MTO)]?
2. Does the rule of the direct applicability of the ESA 2010 and the principle of the effectiveness of [Regulation (EU) No 549/2013] and of Directive [2011/85/EU], on the point of organisational separation between budgetary authorities and audit bodies, preclude national legislation which limits the effects of the ruling of the competent national court in respect of the correct application of the [European System of Accounts] 2010 solely for the purposes of national legislation on controlling public expenditure, by preventing any independent audit of the subjective scope of the accounts of the Italian Government (as defined for the purposes [of EU law]) as a means of verifying Italy's convergence towards the MTO?
3. Does the principle of the rule of law, in the form of effective judicial protection and the equivalence of remedies, preclude national legislation which:
 - (a) prevents any judicial review of the correct application of the ESA 2010 by the [Istituto Nazionale di Statistica (National Institute of Statistics (ISTAT), Italy)] for the purpose of defining the scope of sector S.13 and thus the accuracy, transparency and reliability of budgetary balances, as a means of verifying Italy's convergence towards the MTO (infringement of the principle of effective protection)?
 - (b) exposes the applicant — should the defendant's interpretation of the rule be deemed correct, whether by a law governing its authentic interpretation or otherwise — to the burden of two separate legal challenges and the consequent risks of conflicting rulings as to the existence of a legal status under [EU] law, making impossible the effective protection of its right within the time allowed for fulfilment of the ensuing obligations (in other words, the financial year) and undermining the legal certainty as to the existence of general government status?
 - (c) provides that — should the defendant authority's interpretation of the rule be deemed correct, whether by a law governing its authentic interpretation or otherwise — the correct definition of the budgetary scope should be determined by a different court to that which has jurisdiction in matters of budgetary law under the Italian Constitution?

⁽¹⁾ Regulation (EU) No 549/2013 of the European Parliament and of the Council of 21 May 2013 on the European system of national and regional accounts in the European Union (OJ 2013 L 174, p. 1).

⁽²⁾ Council Directive 2011/85/EU of 8 November 2011 on requirements for budgetary frameworks of the Member States (OJ 2011 L 306, p. 41).