

intervening parties: Spetsializirana prokuratura

Operative part of the judgment

Article 23 of the Statute of the Court of Justice of the European Union must be interpreted as not precluding a national court which has made a request for a preliminary ruling under Article 267 TFEU from staying the main proceedings only with regard to the aspects of those proceedings that are likely to be affected by the Court's response to that request.

⁽¹⁾ OJ C 191, 10.5.2022.

Judgment of the Court (Ninth Chamber) of 17 May 2023 (request for a preliminary ruling from the Tribunal da Relação de Lisboa — Portugal) — Fonds de Garantie des Victimes des Actes de Terrorisme et d'Autres Infractions (FGTI) v Victoria Seguros SA

(Case C-264/22, ⁽¹⁾ Fonds de Garantie des Victimes des Actes de Terrorisme et d'Autres Infractions)

(Reference for a preliminary ruling — Judicial cooperation in civil matters — Law applicable to non-contractual obligations — Regulation (EC) No 864/2007 — Article 4(1) — Article 15(h) — Article 19 — Accident caused by a boat in a Member State — Compensation for the victim of that accident — Subrogation in accordance with the law of another Member State — Reimbursement requested by the third-person subrogee — Applicable law — Limitation)

(2023/C 235/06)

Language of the case: Portuguese

Referring court

Tribunal da Relação de Lisboa

Parties to the main proceedings

Applicant: Fonds de Garantie des Victimes des Actes de Terrorisme et d'Autres Infractions (FGTI)

Defendant: Victoria Seguros SA

Operative part of the judgment

Article 4(1), Article 15(h) and Article 19 of Regulation (EC) No 864/2007 of the European Parliament and of the Council of 11 July 2007 on the law applicable to non-contractual obligations (Rome II)

must be interpreted as meaning that the law which governs the action of a third party subrogated to the rights of an injured party against the person who caused the damage and which determines, in particular, the rules on limitation in respect of that action is, in principle, that of the country in which that damage occurs.

⁽¹⁾ OJ C 284, 25.7.2022.

Judgment of the Court (Eighth Chamber) of 17 May 2023 (request for a preliminary ruling from the Cour de cassation — Belgium) — IT v État belge

(Case C-365/22, ⁽¹⁾ État belge (VAT — Vehicles sold for parts))

(Reference for a preliminary ruling — Value added tax (VAT) — Directive 2006/112/EC — Margin scheme — Article 311 — Concept of 'second-hand goods' — End-of-life vehicles sold for parts)

(2023/C 235/07)

Language of the case: French

Referring court

Cour de cassation

Parties to the main proceedings

Applicant: IT

Defendant: État belge

Operative part of the judgment

Article 311(1)(1) of Council Directive No 2006/112/EC of 28 November 2006 on the common system of value added tax,

must be interpreted as meaning that definitively end-of-life motor vehicles acquired by an undertaking from the persons referred to in Article 314 of that directive and intended to be sold ‘for parts’ without the parts having been removed are second-hand goods within the meaning of Article 311(1)(1) of that directive where, first, they still include parts which maintain the functionalities that they possessed when new so that they can be reused as such or after repair and, secondly, it is established that those vehicles remained in the same economic cycle because of that reuse of parts.

⁽¹⁾ OJ C 380, 3.10.2022.

Judgment of the Court (Ninth Chamber) of 17 May 2023 (request for a preliminary ruling from the Tribunal de première instance du Luxembourg — Belgium) — SA CEZAM v État belge

(Case C-418/22, ⁽¹⁾ Cezam)

(Reference for a preliminary ruling — Directive 2006/112/EC — Value added tax (VAT) — Obligations to declare and pay VAT — Article 273 — Penalties laid down for the failure of a taxable person to comply with the obligations — Principles of proportionality and neutrality of VAT — Right to deduct VAT — Compatibility of penalties)

(2023/C 235/08)

Language of the case: French

Referring court

Tribunal de première instance du Luxembourg

Parties to the main proceedings

Applicant: SA CEZAM

Defendant: État belge

Operative part of the judgment

Article 273 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax and the principles of proportionality and fiscal neutrality

must be interpreted as not precluding national legislation pursuant to which the failure to comply with the obligation to declare and pay value added tax (VAT) to the Treasury is penalised by a flat-rate fine amounting to 20 % of the amount of VAT which would have been due before subtracting deductible VAT, subject to the checks to be carried out by the referring court as regards the proportionate nature of the fine imposed in the case in the main proceedings.

⁽¹⁾ OJ C 359, 19.9.2022.