

By order of 11 July 2022, the Court of Justice (Chamber determining whether appeals may proceed) held that the appeal was not allowed to proceed and that Laboratorios Ern, SA should bear its own costs.

Request for a preliminary ruling from the Tribunal Arbitral Tributário (Centro de Arbitragem Administrativa — CAAD) (Portugal) lodged on 17 March 2022 — Lineas — Concessões de Transportes SGPS, S.A. v Autoridade Tributária e Aduaneira

(Case C-207/22)

(2022/C 318/28)

Language of the case: Portuguese

Referring court

Tribunal Arbitral Tributário (Centro de Arbitragem Administrativa — CAAD)

Parties to the main proceedings

Applicant: Lineas — Concessões de Transportes SGPS, S.A.

Defendant: Autoridade Tributária e Aduaneira

Question referred

May a holding company which has as its sole object the management of shareholdings in other companies, as an indirect means of pursuing economic activities, and which, in that context, acquires and holds on a long-term basis such shareholdings, which, in general, are at least 10 % of the share capital of the companies in which it has a shareholding, where the activity of those companies comes within the category of transport infrastructure management, including the design, construction and management of roads and/or motorways, be regarded as a 'financial institution' within the meaning of Directive 2013/36/EU⁽¹⁾ and Regulation (EU) No 575/2013?⁽²⁾

⁽¹⁾ Directive 2013/36/EU of the European Parliament and of the Council of 26 June 2013 on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms, amending Directive 2002/87/EC and repealing Directives 2006/48/EC and 2006/49/EC (OJ 2013 L 176, p. 338).

⁽²⁾ Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (OJ 2013 L 176, p. 1).

Request for a preliminary ruling from the Tribunal Arbitral Tributário (Centro de Arbitragem Administrativa — CAAD) (Portugal) lodged on 20 April 2022 — Global Roads Investimentos SGPS, Lda v Autoridade Tributária e Aduaneira

(Case C-267/22)

(2022/C 318/29)

Language of the case: Portuguese

Referring court

Tribunal Arbitral Tributário (Centro de Arbitragem Administrativa — CAAD)

Parties to the main proceedings

Applicant: Global Roads Investimentos SGPS, Lda

Defendant: Autoridade Tributária e Aduaneira