3. In so far as, having regard to the foregoing, the applicant and the electricians should be classified as temporary agency workers, should it be considered that they form an economic unit, a specific group of workers who engage continuously in an economic activity for successive undertakings belonging to the same circle of persons, even though those undertakings lack State authorisation to engage lawfully, either as transferor or transferee, in the temporary transfer of workers as temporary-work agencies and also taking into account the fact that, in the case of temporary agency work, there is, in principle, no transfer of assets?

4. In so far as those workers are to be classified as an economic unit, as a specific group of workers, do they fall within the scope of Article 1(1) of Directive 2001/23/EC [2] although they are workers assigned by a temporary-work agency?

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[1] Directive 2008/104/EC of the European Parliament and of the Council of 19 November 2008 on temporary agency work (OJ 2008 L 327, p. 9).

[2] Council Directive 2001/23/EC of 12 March 2001 on the approximation of the laws of the Member States relating to the safeguarding of employees' rights in the event of transfers of undertakings, businesses or parts of undertakings or businesses (OJ 2001 L 82, p. 16).

Appeal brought on 18 April 2022 by QI, QJ, QL, QM, QN, QP, QQ, QT, QU, QW, QX against the judgment of the General Court (Third Chamber) delivered on 9 February 2022 in Case T-868/16, QI and Others v Commission and ECB

(Case C-262/22 P)

(2022/C 244/25)

Language of the case: English

Parties

Appellants: QI, QJ, QL, QM, QN, QP, QQ, QT, QU, QW, QX (represented by: S. Pappas, A. Pappas, avocats)

Other parties to the proceedings: European Commission, European Central Bank, Council of the European Union, European Council, QK, QO, QR, QS, QV

Form of order sought

The Appellants claim that the Court should:

— set aside the judgment under appeal;

— refer the case back to the General Court;

— order the defendants to pay their own costs and the costs of the Appellants in the present proceedings.

Pleas in law and main arguments

With the present appeal, the Appellants respectfully request the Court of Justice to review and set aside the appealed judgment, on the basis of two grounds:

First, that the General Court performed an inadequate examination of the third plea of illegality of the application, alleging a sufficiently serious breach of the right to property guaranteed by Article 17(1) of the Charter. In turn, this improper examination resulted in the misapplication and infringement of the Appellants' right to property.

Second, that the General Court infringed the principle of proportionality.

Request for a preliminary ruling from the Upravni sud u Zagrebu (Croatia) lodged on 22 April 2022 — ANTERA d.o.o. v Hrvatska agencija za nadzor financijskih usluga

(Case C-278/22)

(2022/C 244/26)

Language of the case: Croatian

Referring court

Upravni sud u Zagrebu

Parties to the main proceedings

Applicant: ANTERA d.o.o.

Defendant: Hrvatska agencija za nadzor financijskih usluga

Questions referred

1. Do operating leasing and/or long-term car rental services fall within the scope of Directive 2006/123/EC (the Services Directive), ([1]) as indicated in the Handbook on implementation of the Services Directive of 13 March 2008 issued by the Directorate-General for the Internal Market and Services? Should an entity that engages in operating leasing (but not financial leasing) and/or long-term car rental be considered a financial institution within the meaning of Article 4(1)(26) of Regulation (EU) No 575/2013? ([2])

2. If the answer to the first question above is in the affirmative and the answer to the second question is in the negative, is granting the Hrvatska agencija za nadzor financijskih usluga (Croatian Agency for the Supervision of Financial Services) (HANFA) the power to supervise the provision of operating leasing and/or long-term car rental services pursuant to Article 6(1) of the Leasing Law, and to impose additional requirements and restrictions on undertakings that engage in such activities, compatible with Article 49 of the Treaty on the Functioning of the European Union, read in conjunction with Articles 9 to 13 of Directive 2006/123/EC?

3. Must Article 49 of the Treaty on the Functioning of the European Union and Articles 9 to 13 of Directive 2006/123/EC, in circumstances such as those at issue in the present dispute, in which a parent company from one Member State wishes to provide in another Member State, through a subsidiary, services of the same type as those which it provides in the original Member State, be interpreted as permitting a national law (the Leasing Law) to impose additional requirements and restrictions on the subsidiary and thereby hinder or render less attractive engaging in the activity in question?

([1]) Directive 2006/123/EC of the European Parliament and of the Council of 12 December 2006 on services in the internal market (OJ 2006 L 376, p. 36).

([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 Fővárosi Törvényszék (Hungary) lodged on 22 April 2022 — CH v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága

(Case C-279/22)

(2022/C 244/27)

Language of the case: Hungarian

Referring court

Fővárosi Törvényszék

Parties to the main proceedings

Applicant: CH

Defendant: Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága

Questions referred

1. Is Article 2 of Directive 2013/34/EU ([1]) to be interpreted as meaning that that provision does not cover taxable persons who are private individuals, but instead applies only to commercial companies and other types of undertaking listed in Annexes I and II to that directive?

2. If the answer is in the affirmative, does this mean that in the present case, the provisions of Directive 2013/34/EC which lay down obligations are consequently not applicable to private individuals, that is to say, that the obligations imposed on undertakings covered by that directive are not enforceable against taxable persons who are private individuals and cannot be used against them when examining their tax obligations?