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(Announcements)

COURT PROCEEDINGS

COURT OF JUSTICE

**Request for a preliminary ruling from the Cour de cassation (Belgium) lodged on 7 June 2022 — IT v
État belge**

(Case C-365/22)

(2022/C 380/02)

Language of the case: French

Referring court

Cour de cassation

Parties to the main proceedings

Applicant: IT

Defendant: État belge

Question referred

Is Article 311(1)(1) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ⁽¹⁾ to be interpreted as meaning that end-of-life motor vehicles purchased from persons referred to in Article 314 of the directive by an undertaking selling second-hand vehicles and wrecks, which are intended to be sold 'for parts' without the parts having been removed from them, constitute second-hand goods within the meaning of that provision?

⁽¹⁾ OJ 2006 L 347, p. 1.

**Request for a preliminary ruling from the Sąd Najwyższy (Poland) lodged on 22 June 2022 — Zakład
Ubezpieczeń Społecznych Oddział w Toruniu v TE**

(Case C-422/22)

(2022/C 380/03)

Language of the case: Polish

Referring court

Sąd Najwyższy

Parties to the main proceedings

Appellant on a point of law: Zakład Ubezpieczeń Społecznych Oddział w Toruniu

Respondent: TE