

Respondent: Dyrektor Izby Administracji Skarbowej w Lublinie

Questions referred

1. Must Article 203 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ⁽¹⁾ be interpreted as meaning that in a situation where an employee of a VAT taxable person has issued a fraudulent invoice showing VAT, on which he or she has included the employer's details as the taxable person, without that employer's knowledge and consent, the person who enters the VAT on the invoice and who is thus liable to pay the VAT is to be considered:
 - the VAT taxable person whose details were unlawfully used in the invoice; or
 - the employee who unlawfully entered VAT on that invoice using the details of the VAT taxable person?
2. In connection with the question of who is to be considered, within the meaning of Article 203 of the aforementioned Council Directive 2006/112/EC, the person who enters VAT on the invoice and is thus liable to pay VAT in the circumstances described in Question 1, is it relevant whether the VAT taxable person that employs the employee who unlawfully entered that taxable person's details on a VAT invoice may be considered to have failed to exercise due diligence in supervising that employee?

⁽¹⁾ OJ 2006 L 347, p. 1.

Request for a preliminary ruling from the Raad van State (Netherlands) lodged on 7 July 2022 — RTL Nederland BV, RTL Nieuws BV; Other party: Minister van Infrastructuur en Waterstaat

(Case C-451/22)

(2022/C 380/06)

Language of the case: Dutch

Referring court

Raad van State

Parties to the main proceedings

Applicants: RTL Nederland BV, RTL Nieuws BV

Other party: Minister van Infrastructuur en Waterstaat

Questions referred

1. What should be understood by details of 'occurrences' and 'appropriate confidentiality' as referred to in Article 15(1) of the Occurrences Regulation ⁽¹⁾ and in the light of the right to freedom of expression and information enshrined in Article 11 of the EU Charter and Article 10 of the ECHR?
2. Is Article 15(1) of the Occurrences Regulation, in the light of the right to freedom of expression and information enshrined in Article 11 of the EU Charter and Article 10 of the ECHR, to be interpreted as being compatible with a national rule, such as that at issue in the main proceedings, by virtue of which no information received from reported occurrences may be disclosed?
3. If the answer to Question 2 is in the negative: is the competent national authority permitted to apply a general national rule on disclosure by virtue of which information is not disclosed if disclosure would be outweighed by the interests concerned with, for example, relations with other States and international organisations, with inspection, control and monitoring by administrative authorities, with respect for privacy and with preventing natural and legal persons from being disproportionately advantaged and disadvantaged?

4. When the general national rule on disclosure is applied, does it make any difference whether the information in question is contained in the national database or is information from or about reports contained in other documents, for example, policy documents?

(¹) Regulation (EU) No 376/2014 of the European Parliament and of the Council of 3 April 2014 on the reporting, analysis and follow-up of occurrences in civil aviation, amending Regulation (EU) No 996/2010 of the European Parliament and of the Council and repealing Directive 2003/42/EC of the European Parliament and of the Council and Commission Regulations (EC) No 1321/2007 and (EC) No 1330/2007 (OJ 2014 L 122, p. 18).

Request for a preliminary ruling from the Oberlandesgerichts München (Germany) lodged on 12 July 2022 — DP v BMW Bank GmbH

(Case C-463/22)

(2022/C 380/07)

Language of the case: German

Referring court

Oberlandesgerichts München

Parties to the main proceedings

Applicant: DP

Defendant: BMW Bank GmbH

Questions referred

1. Does a distance contract within the meaning of Article 2(a) of Directive 2002/65/EC (¹) and point 7 of Article 2 of Directive 2011/83/EU (²) exist where the only personal contact during contractual negotiations was with a credit intermediary who initiates transactions with consumers for and on behalf of the trader but does not personally have any power of representation to conclude the contracts in question?
2. Does an off-premises contract within the meaning of points 8 and 9 of Article 2 of Directive 2011/83 exist where the contractual negotiations take place on the premises of a credit intermediary who initiates transactions with consumers for and on behalf of the trader but does not personally have any power of representation to conclude the contracts in question?
3. Do mileage-based motor vehicle leasing agreements concluded with a consumer constitute contracts for financial services within the meaning of Article 2(b) of Directive 2002/65/EC, now incorporated in point 12 of Article 2 of Directive 2011/83/EU?

(¹) Directive 2002/65/EC of the European Parliament and of the Council of 23 September 2002 concerning the distance marketing of consumer financial services and amending Council Directive 90/619/EEC and Directives 97/7/EC and 98/27/EC (OJ 2002 L 271, p. 16).

(²) Directive 2011/83/EU of the European Parliament and of the Council of 25 October 2011 on consumer rights, amending Council Directive 93/13/EEC and Directive 1999/44/EC of the European Parliament and of the Council and repealing Council Directive 85/577/EEC and Directive 97/7/EC of the European Parliament and of the Council (OJ 2011 L 304, p. 64).

Request for a preliminary ruling from the Bundesverwaltungsgericht (Germany) lodged on 20 July 2022 — Bundesrepublik Deutschland v GS, represented by the parents

(Case C-484/22)

(2022/C 380/08)

Language of the case: German

Referring court

Bundesverwaltungsgericht