

2. If the answer to the first question is that the making of the gift is a supply of goods made free of charge, is the setting of an annual ceiling on the overall value of gifts of 0.5 % of the turnover of the taxable person in the preceding year (in addition to the limit on the unitary value) compatible with the concept of 'the application of goods ... as gifts of small value' referred to in the second paragraph of Article 16 of the VAT Directive?
3. If the preceding question is answered in the affirmative, must that proportion of 0.5 % of the turnover of the taxable person in the preceding year be considered to be so low that it renders the second paragraph of Article 16 of the VAT Directive ineffective?
4. Having regard also to the purposes for which it was established, does that ceiling of 0.5 % of the turnover of the taxable person in the preceding year infringe the principles of neutrality, of equal treatment or non-discrimination and of proportionality?

(¹) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1).

Request for a preliminary ruling from the Curtea de Apel Braşov (Romania) lodged on 27 July 2022 — KL, PO v Administraţia Judeţeană a Finanţelor Publice Braşov

(Case C-508/22)

(2022/C 424/33)

Language of the case: Romanian

Referring court

Curtea de Apel Braşov

Parties to the main proceedings

Appellants: KL, PO

Respondent: Administraţia Judeţeană a Finanţelor Publice Braşov

Questions referred

1. Can EU law (Article 110 TFEU) be interpreted as meaning that the amount of a tax prohibited under EU law is incorporated in the value of a vehicle and may be transferred to third-party purchasers along with the right of ownership over the vehicle?
2. Does the interpretation of [Article] 110 TFEU preclude national rules, such as those laid down by Article 1 of OUG No 52/2017, under which a refund of a tax prohibited by EU law may be made only to the taxpayer who paid the tax and not — where the tax has not been refunded to the person who paid it — to subsequent purchasers of the vehicle in respect of which the tax was paid?

Request for a preliminary ruling from the Înalta Curte de Casaţie şi Justiţie (Romania) lodged on 28 July 2022 — Romaqua Group SA v Societatea Naţională a Apelor Minerale and Agenţia Naţională pentru Resurse Minerale

(Case C-510/22)

(2022/C 424/34)

Language of the case: Romanian

Referring court

Înalta Curte de Casaţie şi Justiţie