



Judgment of the Court (Sixth Chamber) of 20 June 2024 (request for a preliminary ruling from the Supremo Tribunal Administrativo – Portugal) – Faurécia – Assentos de Automóvel Lda v Autoridade Tributária e Aduaneira

(Case C-420/23, ⁽¹⁾ Faurécia)

(Reference for a preliminary ruling – Taxation – Article 63 TFEU – Free movement of capital – Stamp duty – Short-term cash transactions – Resident and non-resident borrowers – Difference in treatment – Restriction)

(C/2024/4702)

Language of the case: Portuguese

Referring court

Supremo Tribunal Administrativo

Parties to the main proceedings

Applicant: Faurécia – Assentos de Automóvel, Lda

Defendant: Autoridade Tributária e Aduaneira

Operative part of the judgment

Article 63 TFEU

must be interpreted as precluding legislation of a Member State under which short-term cash transactions are exempt from stamp duty if they involve two entities established in that Member State, but are not exempt if the borrower is established in another Member State.

⁽¹⁾ OJ C C/2023/117.