Parties to the main proceedings

Applicant: 'AKZ — Burgas' EOOD

Defendant: Direktor na Direktsia 'Obzhalvane i danachno-osiguritelna praktika' — Burgas

Intervener: Varhovna administrativna prokuratura na Republika Bulgaria

Operative part of the order

The request for a preliminary ruling made by the Varhoven administrativen sad (Supreme Administrative Court, Bulgaria) by decision of 30 September 2020 is manifestly inadmissible.

(1) OJ C 28, 25.1.2021.

Order of the Court (Eighth Chamber) of 13 December 2021 (request for a preliminary ruling from the Tribunal Arbitral Tributário (Centro de Arbitragem Administrativa — CAAD) — Portugal) — XG v Autoridade Tributária e Aduaneira

(Case C-647/20) (1)

(Reference for a preliminary ruling — Article 99 of the Rules of Procedure of the Court of Justice — Direct taxation — Taxation of capital gains on immovable property — Articles 63, 64 and 65 TFEU — Free movement of capital — Higher tax liability on capital gains on immovable property made by residents of third countries)

(2022/C 95/04)

Language of the case: Portuguese

Referring court

Tribunal Arbitral Tributário (Centro de Arbitragem Administrativa — CAAD)

Parties to the main proceedings

Applicant: XG

Defendant: Autoridade Tributária e Aduaneira

Operative part of the order

Articles 63 and 65(1) TFEU must be interpreted as precluding legislation of a Member State relating to personal income tax, which makes capital gains arising from the sale of immovable property situated in that Member State, by a resident of a third country, subject to a higher tax liability than that which would be applied, for the same type of transaction, to capital gains made by a resident of that Member State.

(1) OJ C 53, 15.2.2021.
