

**Judgment of the Court (Eighth Chamber) of 17 May 2023 (request for a preliminary ruling from the Naczelny Sąd Administracyjny — Poland) — P.M. v Dyrektor Izby Administracji Skarbowej w Warszawie**

**(Case C-105/22, <sup>(1)</sup> Dyrektor Izby Administracji Skarbowej w Warszawie (Taxation of exported second hand vehicles))**

**(Reference for a preliminary ruling — Free movement of goods — Tax provisions — Article 110 TFEU — Excise duty — Export of a vehicle registered in a Member State to a country of the European Economic Area (EEA) — Refusal to reimburse the excise duty paid in respect of that vehicle up to an amount proportionate to the duration of its use in the territory of the Member State of registration — Principle that excise duty is a single-stage tax and principle of proportionality)**

(2023/C 235/04)

Language of the case: Polish

**Referring court**

Naczelny Sąd Administracyjny

**Parties to the main proceedings**

*Appellant:* P.M.

*Respondent:* Dyrektor Izby Administracji Skarbowej w Warszawie

**Operative part of the judgment**

Primary EU law, in particular the first paragraph of Article 110 TFEU, and the principle that excise duty is a single-stage tax and the principle of proportionality, must be interpreted as not precluding national legislation which does not provide, when a passenger car registered in the Member State concerned is exported, for reimbursement of the excise duty paid in respect of that vehicle in that Member State up to an amount which is proportionate to the duration of the use of that vehicle in the territory of that State.

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<sup>(1)</sup> OJ C 207, 23.5.2022.

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**Judgment of the Court (Ninth Chamber) of 17 May 2023 (request for a preliminary ruling from the Spetsializiran nakazatelen sad — Bulgaria) — Criminal proceedings against BK, ZhP**

**(Case C-176/22, <sup>(1)</sup> BK and ZhP (Partial stay of the main proceedings))**

**(Reference for a preliminary ruling — Statute of the Court of Justice of the European Union — Article 23, first paragraph — Stay of the main proceedings by a national court which has submitted a request for a preliminary ruling to the Court of Justice under Article 267 TFEU — Possibility of a partial stay of proceedings)**

(2023/C 235/05)

Language of the case: Bulgarian

**Referring court**

Spetsializiran nakazatelen sad

**Parties in the main proceedings**

BK, ZhP