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EU News: Click & Read

187 – September 2024

European Documentation Centre

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This newsletter contains a selection of recent official documents of the European Union. It features information of particular interest to Swiss readers and aims to provide universities, cantonal and federal administrations, legal professionals, as well as corporations with information about the latest legal developments in the European Union. Written in English or French, the newsletter offers links to documents in one of those languages.

We hope you will find this issue both useful and a pleasure to read.

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Case C-465/20 P. Judgment of the Court (Grand Chamber) of 10 September 2024. European Commission v Ireland and Apple Sales International.

Appeal – State aid – Article 107(1) TFEU – Tax rulings issued by a Member State – **Selective tax advantages – Allocation of profits generated by intellectual property licences to branches of non-resident companies** – Arm's length principle.

[EUR-Lex - 62020CJ0465](#)

Case C-48/22 P. Judgment of the Court (Grand Chamber) of 10 September 2024. Google LLC and Alphabet Inc. v European Commission.

Appeal – Competition – **Abuse of dominant position – Markets for online general search services and specialised product search services** – Decision finding an infringement of Article 102 TFEU and Article 54 of the Agreement on the European Economic Area (EEA) – Leveraging abuse – Competition on the merits or anticompetitive practice – Dominant undertaking favouring the display of results from its own specialised search service – Potential anticompetitive effects – Causal link between abuse and effects – Burden of proof – Counterfactual scenario – Capability of foreclosing – 'As-efficient competitor' test.

[EUR-Lex - 62022CJ0048](#)

Case C-86/23. Judgment of the Court (Fourth Chamber) of 5 September 2024. E.N.I. and Y.K.I. v HUK-COBURG-Allgemeine Versicherung AG.

Reference for a preliminary ruling – Judicial cooperation in civil matters – **Law applicable to non-contractual obligations** – Regulation (EC) No 864/2007 – Article 16 – **Overriding mandatory provisions – Road traffic accident – Rights to compensation recognised in respect of the family members of the deceased person** – Principle of fairness for the purposes of compensation for non-material damage suffered – Assessment criteria.

[EUR-Lex - 62023CJ008](#)

1. EU-Swiss Relations

Community Legislation

Regulation of the European Parliament and of the Council amending Regulation (EU) 2016/399 on a Union Code on the rules governing the movement of persons across borders notification from Switzerland

[EUR-Lex - ST 11795 2024 INIT](#)

Information relating to the entry into force of the Agreement between the European Union and the Swiss Confederation on supplementary rules in relation to the Instrument for Financial Support for Border Management and Visa Policy, as part of the Integrated Border Management Fund, for the period 2021 to 2027

[EUR-Lex - 22024X02050](#)

Case Law

Case C-329/23. Judgment of the Court (Seventh Chamber) of 26 September 2024. Sozialversicherungsanstalt der Selbständigen v Dr. W M and Bundesminister für Soziales, Gesundheit, Pflege und Konsumentenschutz.

Reference for a preliminary ruling – Migrant workers – **Social security** – Legislation applicable – Regulation (EEC) No 1408/71 – Articles 13 and 14a – Regulation (EC) No 883/2004 – Article 11 and Article 13(2) – **Worker simultaneously pursuing an activity as a self-employed person in the territory of two or more States, including a Member State of the European Union, a State of the European Free Trade Association, which is a party to the Agreement on the European Economic Area, and the Swiss Confederation** – Article 87(8) – Concept of ‘relevant situation’ – Agreement on the European Economic Area – Agreement between the European Community and its Member States, of the one part, and the Swiss Confederation, of the other, on the free movement of persons.

[EUR-Lex - 62023CJ0329](#)

2. External Relations / Foreign Policy

Community Legislation

Regulation (EU) 2024/2495 of the European Parliament and of the Council of 18 September 2024 amending Regulation (EU) 2018/1806 as regards holders of Serbian passports issued by the Serbian Coordination Directorate (removal of visa requirement for holders of Serbian passports)

[Regulation - EU - 2024/2495](#)

Case Law

Case C-351/22. Judgment of the Court (Grand Chamber) of 10 September 2024. Neves 77 Solutions SRL v Agenția Națională de Administrare Fiscală – Direcția Generală Antifraudă Fiscală.

Reference for a preliminary ruling – Common Foreign and Security Policy (CFSP) – **Restrictive measures adopted in view of the actions of the Russian Federation destabilising the situation in Ukraine** – Decision 2014/512/CFSP – Article 2(2)(a) – Jurisdiction of the Court – Final sentence of the second subparagraph of Article 24(1) TEU – Article 275 TFEU – Article 215 TFEU – Article 17 of the Charter of Fundamental Rights of the European Union – Right to property – **Principle of legal certainty and principle that penalties must be defined by law – Brokering services in relation to military equipment** – Prohibition on providing such services – Failure to notify the competent national authorities – Administrative offence – Fine – **Automatic confiscation of the amounts received in consideration for the prohibited transaction.**

[EUR-Lex - 62022CJ0351](#)

Case C-67/23. Judgment of the Court (First Chamber) of 5 September 2024. W. GmbH and Der Generalbundesanwalt beim Bundesgerichtshof v S.Z.

Reference for a preliminary ruling – Common foreign and security policy – Restrictive measures in respect of Burma/Myanmar – **Prohibition on the import of goods originating in or exported from Burma/Myanmar** – Regulation (EC) No 194/2008 – Article 2(2)(a) – **Teak logs originating in Burma/Myanmar exported to and processed in Taiwan before being transported to the European Union** – Regulation (EEC) No 2913/92 – Community Customs Code – Article 24 – Concept of ‘substantial processing or working’ – Teak logs that have been debranched, debarked, sawn into the shape of wooden cuboids or cut into sawn teak wood in Taiwan – Certificate of origin issued by the Taiwanese authorities – Value of that certificate for the determination, by the customs authorities of the Member States, of the origin of those teak logs.

[EUR-Lex - 62023CJ0067](#)

Case C-109/23. Judgment of the Court (Second Chamber) of 5 September 2024. GM and ON v PR.

Reference for a preliminary ruling – Common foreign and security policy – Restrictive measures taken in view of Russia’s actions destabilising the situation in Ukraine – Regulation (EU) No 833/2014 – Article 5n(2) and (6) – **Prohibition on the direct or indirect provision of legal advisory services to the Russian Government or to legal persons, entities or bodies established in Russia** – Exemption concerning the provision of services which are strictly necessary to ensure access to judicial, administrative or arbitration proceedings in a Member State – **Authentication and execution, by a notary, of a contract for the sale of immovable property** – Assistance provided by an interpreter during such authentication.

[EUR-Lex - 62023CJ0109](#)

3. Agriculture and Fisheries / Maritime Affairs

Case Law

Case C-350/23. Judgment of the Court (Sixth Chamber) of 19 September 2024. Vorstand für den Geschäftsbereich II der Agrarmarkt Austria v T F.

Reference for a preliminary ruling – Agriculture – Common agricultural policy – Direct support schemes – Delegated Regulation (EU) No 639/2014 – Livestock aid application – Article 53(4) – **Conditions for granting coupled support measures for bovine animals** – Regulation (EC) No 1760/2000 – Article 7 – Registration of bovine animals – Decision 2001/672/EC – Article 2(2) and (4) – Movement of bovine animals to summer grazing in mountain areas – Late notification – Delegated Regulation (EU) No 640/2014 – Points 2, 15, 16 and 18 of the second subparagraph of Article 2(1) – Article 30(4)(c) – Animal determined – Reduction in coupled support – Article 15(1) – Article 34 – Administrative penalties – Notification of failure to make an entry.

[EUR-Lex - 62023CJ0350](#)

Case C-557/23. Judgment of the Court (Third Chamber) of 12 September 2024. SPAR Magyarország Kft. v Bács-Kiskun Vármegyei Kormányhivatal.

Reference for a preliminary ruling – Common organisation of the markets in agricultural products – Regulation (EU) No 1308/2013 – **National legislation laying down regulated prices for certain agricultural products and the obligation to offer for sale a specific quantity of those products** – Fines.

[EUR-Lex - 62023CJ0557](#)

4. Audiovisual and Media and Information Society

Case Law

Case C-768/21. Judgment of the Court (First Chamber) of 26 September 2024. TR v Land Hessen.

Reference for a preliminary ruling – **Protection of natural persons with regard to the processing of personal data** – Regulation (EU) 2016/679 – Article 57(1)(a) and (f) – Tasks of the supervisory authority – Article 58(2) – Corrective powers – **Administrative fine** – **Discretion of the supervisory authority** – Limits.

[EUR-Lex - 62021CJ0768](#)

Case C-88/23. Judgment of the Court (Third Chamber) of 19 September 2024. Parfümerie Akzente GmbH v KTF Organisation AB.

Reference for a preliminary ruling – Electronic commerce – Information society services – Directive 2000/31/EC – Coordinated field – Article 2(h) – **Online promotion and sale of cosmetic products – Exclusion from the coordinated field of labelling obligations applicable to products promoted and sold by an information society service provider** – Directive 75/324/EEC – Article 8(2) – Regulation (EC) No 1223/2009 – Article 19(5) – Option for the Member State of destination to enforce use of a language of its choice.

[EUR-Lex - 62023CJ0088](#)

Case C-273/23. Judgment of the Court (First Chamber) of 19 September 2024. Autorità per le Garanzie nelle Comunicazioni and Others v Telecom Italia SpA and Others.

Reference for a preliminary ruling – **Electronic communications networks and services** – Universal service and users' rights – Directive 97/33/EC – Article 5 – Directive 2002/22/EC – Article 13 – **Financing of universal service obligations** – Concept of 'unfair' or 'undue' burden – Definition of the entities participating in the mechanism for financing the net cost of those obligations – National legislation providing for the participation of mobile telephone operators in that mechanism – Criteria – Degree of substitutability between fixed telephony services and mobile telephony services.

[EUR-Lex - 62023CJ0273](#)

Joined Cases C-17/22 and C-18/22. Judgment of the Court (Fourth Chamber) of 12 September 2024. HTB Neunte Immobilien Portfolio geschlossene Investment UG & Co. KG and Ökorenta Neue Energien Ökostabil IV geschlossene Investment GmbH & Co. KG v Müller Rechtsanwaltsgesellschaft mbH and Others.

Reference for a preliminary ruling – Protection of natural persons with regard to the processing of personal data – Regulation (EU) 2016/679 – Points (b), (c) and (f) of the first subparagraph of Article 6(1) – Lawfulness of processing – **Necessity of processing for the purpose of performing a contract to which the data subject is party** – Necessity of processing for the purpose of complying with a legal obligation incumbent on the controller – Necessity of processing for the purposes of the legitimate interests pursued by the controller or by a third party – **Investment fund established in the form of a limited partnership offering shares for public subscription** – Request of a partner seeking to obtain the contact details of other partners with indirect shareholdings in an investment fund through a trust company.

[EUR-Lex - 62022CJ0017](#)

5. Competition and State Aid

Case Law

Case C-264/23. Judgment of the Court (Second Chamber) of 19 September 2024. Booking.com BV and Booking.com (Deutschland) GmbH v 25hours Hotel Company Berlin GmbH and Others.

Reference for a preliminary ruling – Competition – **Article 101 TFEU** – Agreements between undertakings – **Contracts concluded between an online reservation platform and hoteliers** – Price parity clauses – Ancillary restraint – Block exemption – Vertical agreements – Regulation (EU) No 330/2010 – Article 3(1) – Definition of the relevant market.

[EUR-Lex - 62023CJ0264](#)

Case T-334/19. Judgment of the General Court (Tenth Chamber, Extended Composition) of 18 September 2024. Google LLC and Alphabet Inc. v European Commission.

Competition – **Abuse of dominant position** – **Market for online search advertising intermediation in the EEA** – Decision finding an infringement of Article 102 TFEU and of Article 54 of the EEA Agreement – Exclusive supply obligation – Contractual restrictions.

[EUR-Lex - 62019TJ0334](#)

Case C-465/20 P. Judgment of the Court (Grand Chamber) of 10 September 2024. European Commission v Ireland and Apple Sales International.

Appeal – State aid – Article 107(1) TFEU – Tax rulings issued by a Member State – **Selective tax advantages – Allocation of profits generated by intellectual property licences to branches of non-resident companies** – Arm's length principle.

[EUR-Lex - 62020CJ0465](#)

Case C-48/22 P. Judgment of the Court (Grand Chamber) of 10 September 2024. Google LLC and Alphabet Inc. v European Commission.

Appeal – Competition – Abuse of dominant position – **Markets for online general search services and specialised product search services** – Decision finding an infringement of Article 102 TFEU and Article 54 of the Agreement on the European Economic Area (EEA) – Leveraging abuse – Competition on the merits or anticompetitive practice – Dominant undertaking favouring the display of results from its own specialised search service – Potential anticompetitive effects – Causal link between abuse and effects – Burden of proof – Counterfactual scenario – Capability of foreclosing – 'As-efficient competitor' test.

[EUR-Lex - 62022CJ0048](#)

6. Customs

Nothing to report for the period under review.

7. Economic and Monetary Affairs, Taxation, Enterprise

Community Legislation

Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union

[Regulation - EU, Euratom - 2024/2509](#)

Case Law

Case C-73/23. Judgment of the Court (First Chamber) of 12 September 2024. Chaudfontaine Loisirs SA v État belge, représenté par le Ministre des Finances.

Reference for a preliminary ruling – Taxation – **Common system of value added tax (VAT)** – Directive 2006/112/EC – Article 135(1)(i) – **Exemptions – Betting, lotteries and other forms of gambling** – Conditions and limits – Principle of fiscal neutrality – Maintenance of the effects of a piece of national legislation – Entitlement to refund – Unjust enrichment.

[EUR-Lex - 62023CJ0073](#)

Case C-243/23. Judgment of the Court (Second Chamber) of 12 September 2024. Belgische Staat / Federale Overheidsdienst Financiën v L BV.

Reference for a preliminary ruling – **Common system of value added tax (VAT)** – Directive 2006/112/EC – Article 187 – Adjustment of deductions – **Extended adjustment period for immovable property acquired as capital goods** – Concept of 'capital goods' – Article 190 – **Option for Member States to treat as capital goods services with characteristics similar to those normally associated with those goods** – Building extension and renovation works – Possibility under national law of treating such works as the construction or acquisition of immovable property – Restrictions – Direct effect of Article 190 – Margin of discretion.

[EUR-Lex - 62023CJ0243](#)

Case C-429/23. Judgment of the Court (Seventh Chamber) of 12 September 2024. „NARE-BG“ EOOD v Direktor na direksia „Obzhalvane i danachno-osiguritelna praktika“ Varna pri Tsentralno upravlenie na Natsionalnata agentsia za prihodite.

Reference for a preliminary ruling – Common system of value added tax (VAT) – Directive 2006/112/EC – Right of deduction – **Time limits for filing and paying certain taxes** – Extension of time on account of the COVID-19 pandemic – **Denial of the right to deduct VAT** – Time-barred – Principles of equivalence, effectiveness and neutrality of VAT.

[EUR-Lex - 62023CJ0429](#)

Case C-248/23. Judgment of the Court (First Chamber) of 12 September 2024. Novo Nordisk A/S v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága.

Reference for a preliminary ruling – Common system of value added tax (VAT) – Directive 2006/112/EC – Article 90(1) – **Reduction of the taxable amount consequent on a price reduction after the supply takes place – Contributions paid by a pharmaceutical company to the national health insurance agency** – National tax legislation excluding contributions paid by a pharmaceutical company to the public health insurance agency pursuant to an ex lege obligation from the benefit of the reduction of the taxable amount.

[EUR-Lex - 62023CJ0248](#)

Joined Cases C-498/22 and C-499/22. Judgment of the Court (Fourth Chamber) of 5 September 2024. Novo Banco SA - Sucursal en España and Others v C.F.O. and Others.

Reference for a preliminary ruling – Reorganisation and winding up of credit institutions – Directive 2001/24/EC – Articles 3 and 6 – **Reorganisation measure taken in respect of a credit institution – Transfer of the obligations and responsibilities of that credit institution to a ‘bridge bank’ prior to the bringing of a legal action seeking payment of a claim held against that credit institution** – Transfer back to the same credit institution of certain of those obligations and responsibilities – **Law of the Member State where the proceedings concerned were brought (lex concursus)** – Effects of a reorganisation measure in other Member States – Mutual recognition – Effects of a failure to comply with the obligation to publish the reorganisation measure – Articles 17, 21, 38 and 47 of the Charter of Fundamental Rights of the European Union – Right to property – Effective judicial protection – Consumer protection – Directive 93/13/EC – Article 6(1) – Unfair terms – **Principles of legal certainty and the protection of legitimate expectations** – Whether the ‘bridge bank’ can be sued.

[EUR-Lex - 62022CJ0498](#)

Joined Cases C-775/22 and C-779/22. Judgment of the Court (First Chamber) of 5 September 2024. M.S.G. and Others v Banco Santander, SA.

Reference for a preliminary ruling – Directive 2014/59/EU – **Resolution of credit institutions and investment firms** – General principles – Article 34(1)(a) and (b) – Bail-in – Write down of capital instruments – Conversion of subordinated obligations into shares and mandatory transfer for no consideration – Effects – Article 38(13) – Article 53(1) and (3) – Article 60(2), first subparagraph, points (b) and (c) – Articles 73 to 75 – Protection of the rights of shareholders and creditors – Purchase of capital instruments – **Flawed and incorrect information provided in the prospectus** – Action for damages – Action for a declaration of nullity in respect of the agreement for the purchase of capital instruments – Actions brought against the universal successor of the credit institution subject to a resolution decision.

[EUR-Lex - 62022CJ0775](#)

Joined Cases C-639/22 to C-643/22. Judgment of the Court (Fourth Chamber) of 5 September 2024. X and Others v Inspecteur van de Belastingdienst Utrecht and Others.

References for a preliminary ruling – **Common system of value added tax (VAT)** – Directive 2006/112/EC – Exemptions – Article 135(1)(g) – **Management of special investment funds** – Definition – Pension funds – Comparability with an undertaking for collective investment in transferable securities (UCITS) – Investment risk borne by the members – Scope – Need for comparison with a pension fund regarded by the Member State concerned as a special investment fund.

[EUR-Lex - 62022CJ0639](#)

Case C-83/23. Judgment of the Court (Seventh Chamber) of 5 September 2024. H GmbH v Finanzamt M.

Reference for a preliminary ruling – Harmonisation of fiscal legislation – Common system of value added tax (VAT) – Directive 2006/112/EC – **VAT unduly invoiced and paid** – Correction of the invoice – Liquidation of the supplier – Refund to the supplier of the VAT – **Refusal of the tax authority to refund the VAT directly to the purchaser** – Priority for the right to a VAT refund – Risk of a double refund of the VAT – Risk of loss of tax revenue.

[EUR-Lex - 62023CJ0083](#)

8. Education, Training, Youth, Culture, Research and Innovation

Nothing to report for the period under review.

9. Employment and Social Affairs

Case Law

Case C-329/23. Judgment of the Court (Seventh Chamber) of 26 September 2024. Sozialversicherungsanstalt der Selbständigen v Dr. W M and Bundesminister für Soziales, Gesundheit, Pflege und Konsumentenschutz.

Reference for a preliminary ruling – Migrant workers – **Social security** – Legislation applicable – Regulation (EEC) No 1408/71 – Articles 13 and 14a – Regulation (EC) No 883/2004 – Article 11 and Article 13(2) – **Worker simultaneously pursuing an activity as a self-employed person in the territory of two or more States, including a Member State of the European Union, a State of the European Free Trade Association, which is a party to the Agreement on the European Economic Area, and the Swiss Confederation** – Article 87(8) – Concept of ‘relevant situation’ – Agreement on the European Economic Area – Agreement between the European Community and its Member States, of the one part, and the Swiss Confederation, of the other, on the free movement of persons.

[EUR-Lex - 62023CJ0329](#)

Case C-439/23. Judgment of the Court (Sixth Chamber) of 19 September 2024. KV v Consiglio nazionale delle Ricerche.

Reference for a preliminary ruling – Social policy – Directive 1999/70/EC – **Framework agreement on fixed-term work concluded by ETUC, UNICE and CEEP** – Clause 4 – Principle of non-discrimination – Recruitment of a fixed-term worker as a permanent worker – **Determination of length of service** – Failure to take into account periods of employment completed under fixed-term employment contracts concluded before the expiry of the deadline for the transposition of Directive 1999/70 – Immediate application to the future effects of a situation which arose under the old rule.

[EUR-Lex - 62023CJ0439](#)

Case C-548/22. Judgment of the Court (First Chamber) of 12 September 2024. M.M. v Presidenza del Consiglio dei ministri and Others.

Reference for a preliminary ruling – **Framework agreement on fixed-term work concluded by ETUC, UNICE and CEEP** – Clauses 4 and 5 – Principle of non-discrimination – Equal treatment in employment and occupation – Honorary and ordinary members of the judiciary – **Measures intended to penalise improper use of fixed-term contracts** – Fixed-term work – Procedure for the stabilisation of duties – Waiver by operation of law of any claim for the period prior to the stabilisation of duties – Compensation for damage resulting from the failure to properly implement EU law.

[EUR-Lex - 62022CJ0548](#)

10. Energy and Environment

Case Law

Case C-66/23. Judgment of the Court (First Chamber) of 12 September 2024. Elliniki Ornithologiki Etaireia and Others v Ypourgos Esoterikon and Others.

Reference for a preliminary ruling – Environment – Directive 92/43/EEC – Directive 2009/147/EC – Conservation of wild birds – **Conservation of natural habitats and of wild fauna and flora** – Classification of a territory as a Special Protection Area – ‘Classification’ species – **Temporary horizontal measures applied uniformly to all Special Protection Areas** – Failure to adopt individualised management plans.

[EUR-Lex - 62023CJ0066](#)

11. Food Safety, Public Health and Consumers

Case Law

Case C-330/23. Judgment of the Court (Eighth Chamber) of 26 September 2024. Verbraucherzentrale Baden-Württemberg e.V. v Aldi Süd Dienstleistungs-SE & Co. OHG.

Reference for a preliminary ruling – Consumer protection – Indication of the prices of products – Directive 98/6/EC – Article 6a – **Price reduction announcements** – Conditions – Concept of ‘prior price’ – **Obligation to determine the announced price reduction on the basis of the prior price.**

[EUR-Lex - 62023CJ0330](#)

Case C-236/23. Judgment of the Court (First Chamber) of 19 September 2024. Mutuelle assurance des travailleurs mutualistes (Matmut) v TN and Others.

Reference for a preliminary ruling – Compulsory insurance against civil liability in respect of the use of motor vehicles – Directive 2009/103/EC – Articles 3 and 13 – Insurance contract concluded on the basis of an intentional false statement concerning the usual driver – **National legislation providing that the nullity of an insurance contract may be invoked against a ‘passenger victim’, who is also the insurance policyholder, where that nullity results from an intentional false statement made by that person when the contract was concluded** – Abuse of rights – Action brought against the policyholder seeking to establish his liability as a result of his intentional false statement.

[EUR-Lex - 62023CJ0236](#)

12. Human Rights

Case Law

Case C-792/22. Judgment of the Court (First Chamber) of 26 September 2024. Parchetul de pe lângă Judecătoria Rupea and Others v MG.

Reference for a preliminary ruling – Social policy – Protection of the safety and health of workers – Directive 89/391/EEC – General obligations relating to the protection of safety and health – Parallel national proceedings – Judgment of an administrative court having force of res judicata before the criminal court – Classification of an event as an ‘accident at work’ – Effectiveness of the protection of the rights guaranteed by Directive 89/391 – Article 47 of the Charter of Fundamental Rights of the European Union – **Right to be heard** – **Disciplinary proceedings against a judge of an ordinary court in the event of failure to comply with a decision of a constitutional court that is contrary to EU law** – Primacy of EU law.

[EUR-Lex - 62022CJ0792](#)

Case C-352/23. Judgment of the Court (Ninth Chamber) of 12 September 2024. LF v Zamestnik-predsedatel na Darzhavna agentsia za bezhantsite.

Reference for a preliminary ruling – Asylum and immigration policy – **Charter of Fundamental Rights of the European Union** – Scope – **Articles 1, 4 and 7** – Directive 2011/95/EU – Scope – Articles 2 and 3 – National protection on humanitarian grounds – Directive 2008/115/EC – Article 14 – No possibility of carrying out the removal – Certification – **Rights of an illegally staying third-country national in the event of postponement of removal** – Directive 2013/33/EU – Scope – Material Reception Conditions.

[EUR-Lex - 62023CJ0352](#)

Case C-351/22. Judgment of the Court (Grand Chamber) of 10 September 2024. Neves 77 Solutions SRL v Agenția Națională de Administrare Fiscală – Direcția Generală Antifraudă Fiscală.

Reference for a preliminary ruling – Common Foreign and Security Policy (CFSP) – **Restrictive measures adopted in view of the actions of the Russian Federation destabilising the situation in Ukraine** – Decision 2014/512/CFSP – Article 2(2)(a) – Jurisdiction of the Court – Final sentence of the second subparagraph of Article 24(1) TEU – Article 275 TFEU – Article 215 TFEU – Article 17 of the Charter of Fundamental Rights of the European Union – Right to property – **Principle of legal certainty and principle that penalties must be defined by law – Brokering services in relation to military equipment** – Prohibition on providing such services – Failure to notify the competent national authorities – Administrative offence – Fine – **Automatic confiscation of the amounts received in consideration for the prohibited transaction.**

[EUR-Lex - 62022CJ0351](#)

Joined Cases C-498/22 and C-499/22. Judgment of the Court (Fourth Chamber) of 5 September 2024. Novo Banco SA - Sucursal en España and Others v C.F.O. and Others.

Reference for a preliminary ruling – Reorganisation and winding up of credit institutions – Directive 2001/24/EC – Articles 3 and 6 – **Reorganisation measure taken in respect of a credit institution – Transfer of the obligations and responsibilities of that credit institution to a ‘bridge bank’ prior to the bringing of a legal action seeking payment of a claim held against that credit institution** – Transfer back to the same credit institution of certain of those obligations and responsibilities – **Law of the Member State where the proceedings concerned were brought (lex concursus)** – Effects of a reorganisation measure in other Member States – Mutual recognition – Effects of a failure to comply with the obligation to publish the reorganisation measure – Articles 17, 21, 38 and 47 of the Charter of Fundamental Rights of the European Union – Right to property – Effective judicial protection – Consumer protection – Directive 93/13/EC – Article 6(1) – Unfair terms – **Principles of legal certainty and the protection of legitimate expectations** – Whether the ‘bridge bank’ can be sued.

[EUR-Lex - 62022CJ0498](#)

13. Internal Market and Free Movement

Case Law

Case C-387/22. Judgment of the Court (First Chamber) of 26 September 2024. Nord Vest Pro Sani Pro SRL v Administrația Județeană a Finanțelor Publice Satu Mare and Direcția Generală Regională a Finanțelor Publice Cluj-Napoca.

Reference for a preliminary ruling – Article 56 TFEU – **Freedom to provide services** – Construction sector – **Posting of workers** – Tax and social security advantages granted to employees and construction undertakings – Exemption from income tax – Exemption from health insurance contributions – Reduction in social security contributions – National legislation reserving the benefit of those advantages solely to construction services carried out in national territory – **Legislation seeking to preserve labour in the national territory and to avoid concealed employment for salary-related reasons** – Comparability of situations – Overriding reasons in the public interest – Social security protection of workers – The fight against tax fraud – Proportionality.

[EUR-Lex - 62022CJ0387](#)

Joined Cases C-403/23 and C-404/23. Judgment of the Court (Eighth Chamber) of 26 September 2024. Luxone Srl, agissant pour son propre compte et en qualité de mandataire du GME à constituer avec Iren Smart Solutions SpA and Sofein SpA, anciennement Gi One SpA v Consip SpA.

References for a preliminary ruling – Public procurement – Directive 2004/18/EC – Article 47(3) – Article 48(4) – Exclusion of a tenderer from the tender procedure – **Exclusion of the possibility to reduce the initial membership of a temporary group of undertakings which has submitted a tender** – Not compatible – Period of validity of a tender – Tender does not lapse at the end of its term – Obligation under the case-law to expressly withdraw that tender – Loss of the provisional security accompanying that tender – Automatic application of that measure – Article 2 – Principles relating to public procurement – Principle of proportionality – Principle of equal treatment – Obligation of transparency – Infringement.

[EUR-Lex - 62023CJ0403](#)

14. Intellectual Property

Nothing to report for the period under review.

15. Justice, Freedom and Security (incl. Judicial Cooperation)

Case Law

Case C-501/23. Judgment of the Court (Eighth Chamber) of 19 September 2024. DL v Land Berlin.

Reference for a preliminary ruling – Judicial cooperation in civil matters – **Insolvency proceedings** – Regulation (EU) 2015/848 – Article 3 – **International jurisdiction – Centre of main interests of an individual exercising an independent business activity** – Concept of ‘principal place of business’ – Concept of ‘establishment’ – Chairman of the supervisory board of a public limited company.

[EUR-Lex - 62023CJ0501](#)

Case C-352/23. Judgment of the Court (Ninth Chamber) of 12 September 2024. LF v Zamestnik-predsedatel na Darzhavna agentsia za bezhantsite.

Reference for a preliminary ruling – Asylum and immigration policy – **Charter of Fundamental Rights of the European Union** – Scope – **Articles 1, 4 and 7** – Directive 2011/95/EU – Scope – Articles 2 and 3 – National protection on humanitarian grounds – Directive 2008/115/EC – Article 14 – No possibility of carrying out the removal – Certification – **Rights of an illegally staying third-country national in the event of postponement of removal** – Directive 2013/33/EU – Scope – Material Reception Conditions.

[EUR-Lex - 62023CJ0352](#)

Case C-63/23. Judgment of the Court (Fifth Chamber) of 12 September 2024. Sagrario and Others v Subdelegación del Gobierno en Barcelona.

Reference for a preliminary ruling – Area of freedom, security and justice – Immigration policy – **Right to family reunification** – Directive 2003/86/EC – Article 16(3) – **Refusal to renew the residence permit of the sponsor – Consequences** – Refusal to renew the residence permit of the sponsor’s family members – Reason beyond their control – **Presence of minor children** – Article 15(3) – Conditions for granting an autonomous residence permit – Concept of ‘particularly difficult circumstances’ – Scope – Article 17 – Case-by-case examination – Right to be heard.

[EUR-Lex - 62023CJ0063](#)

Case C-86/23. Judgment of the Court (Fourth Chamber) of 5 September 2024. E.N.I. and Y.K.I. v HUK-COBURG-Allgemeine Versicherung AG.

Reference for a preliminary ruling – Judicial cooperation in civil matters – **Law applicable to non-contractual obligations** – Regulation (EC) No 864/2007 – Article 16 – **Overriding mandatory provisions – Road traffic accident – Rights to compensation recognised in respect of the family members of the deceased person** – Principle of fairness for the purposes of compensation for non-material damage suffered – Assessment criteria.

[EUR-Lex - 62023CJ008](#)

Case C-603/22. Judgment of the Court (Third Chamber) of 5 September 2024. Prokurator Rejonowy w Słupsku and D.G., en qualité de curateur de M.B. et B.B. v M.S. and Others.

Reference for a preliminary ruling – Judicial cooperation in criminal matters – Directive (EU) 2016/800 – **Procedural safeguards for children who are suspects or accused persons in criminal proceedings** – Scope – Article 2(3) – Persons who were children on the date on which criminal proceedings were initiated against them but who reach the age of 18 years during the proceedings – Article 4 – Right to information – Article 6 – Right of access to a lawyer – Article 18 – Right to legal aid – Article 19 – Remedies – Admissibility of evidence obtained in breach of procedural rights.

[EUR-Lex - 62022CJ0603](#)

16. Transport

Case Law

Case C-164/23. Judgment of the Court (Third Chamber) of 26 September 2024. VOLÁNBUSZ Zrt. v Bács-Kiskun Vármegyei Kormányhivatal.

Reference for a preliminary ruling – **Road transport** – Harmonisation of certain provisions of social legislation – Regulation (EC) No 561/2006 – Article 9(3) – **Concept of ‘employer’s operational centre where the driver is normally based’** – Place where a driver takes charge of a vehicle falling within the scope of that regulation – Concept of ‘other work’ – Time spent by that driver driving a vehicle falling outside the scope of that regulation to travel to or from that operational centre.

[EUR-Lex - 62023CJ0164](#)

Case C-236/23. Judgment of the Court (First Chamber) of 19 September 2024. Mutuelle assurance des travailleurs mutualistes (Matmut) v TN and Others.

Reference for a preliminary ruling – Compulsory insurance against civil liability in respect of the use of motor vehicles – Directive 2009/103/EC – Articles 3 and 13 – Insurance contract concluded on the basis of an intentional false statement concerning the usual driver – **National legislation providing that the nullity of an insurance contract may be invoked against a ‘passenger victim’, who is also the insurance policyholder, where that nullity results from an intentional false statement made by that person when the contract was concluded** – Abuse of rights – Action brought against the policyholder seeking to establish his liability as a result of his intentional false statement.

[EUR-Lex - 62023CJ0236](#)

17. Community Institutions, Principles and the Communities’ own Resources

Case Law

Case C-792/22. Judgment of the Court (First Chamber) of 26 September 2024. Parchetul de pe lângă Judecătoria Rupea and Others v MG.

Reference for a preliminary ruling – Social policy – Protection of the safety and health of workers – Directive 89/391/EEC – General obligations relating to the protection of safety and health – Parallel national proceedings – Judgment of an administrative court having force of res judicata before the criminal court – Classification of an event as an ‘accident at work’ – Effectiveness of the protection of the rights guaranteed by Directive 89/391 – Article 47 of the Charter of Fundamental Rights of the European Union – Right to be heard – **Disciplinary proceedings against a judge of an ordinary court in the event of failure to comply with a decision of a constitutional court that is contrary to EU law** – Primacy of EU law.

[EUR-Lex - 62022CJ0792](#)