

Order of the Court (Seventh Chamber) of 22 June 2021 (request for a preliminary ruling from the Tribunalul București — Romania) — SC Mitliv Exim SRL v Agenția Națională de Administrare Fiscală, Direcția Generală de Administrare a Marilor Contribuabili

(Case C-81/20) ⁽¹⁾

(Reference for a preliminary ruling — Article 53(2) and Article 99 of the Rules of Procedure of the Court of Justice — Value added tax (VAT) — Directive 2006/112/EC — Fundamental rights — Principle of ne bis in idem — Both criminal and administrative penalties — Not applicable — Ancillary tax liabilities — Interest on a sum paid by the taxpayer in the context of criminal proceedings)

(2021/C 382/05)

Language of the case: Romanian

Referring court

Tribunalul București

Parties to the main proceedings

Applicant: SC Mitliv Exim SRL

Defendants: Agenția Națională de Administrare Fiscală, Direcția Generală de Administrare a Marilor Contribuabili

Operative part of the order

Articles 2 and 63 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as meaning that, where taxable transactions have taken place and the related value added tax is chargeable, a payment made, even provisionally, seeking to honour the corresponding tax claim cannot be regarded as unfair and cannot generate interest to the benefit of the taxpayer who made that payment.

⁽¹⁾ OJ C 279, 24.8.2020.

Order of the Court (Sixth Chamber) of 22 June 2021 (request for a preliminary ruling from the High Court of Justice, Queen's Bench Division (Administrative Court) — United Kingdom) — Execution of a European arrest warrant issued against VA

(Case C-206/20) ⁽¹⁾

(Reference for a preliminary ruling — Article 99 of the Rules of Procedure of the Court of Justice — Judicial cooperation in criminal matters — European arrest warrant — Framework Decision 2002/584/JHA — Article 8(1)(c) — European arrest warrant issued by the public prosecutor's office of a Member State for the purposes of criminal prosecution on the basis of a measure involving deprivation of liberty issued by the same authority — No judicial review prior to surrender of the requested person — Consequences — Effective judicial protection — Charter of Fundamental Rights of the European Union — Article 47)

(2021/C 382/06)

Language of the case: English

Referring court

High Court of Justice Queen's Bench Division (Administrative Court)

Parties to the main proceedings

Applicant: VA

Defendant: Prosecutor of the regional prosecutor's office in Ruse, Bulgaria