

2. If the first question is answered in the affirmative, are Articles 2(b) and 7(1) of Council Directive 2008/118/EC ⁽²⁾ of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC and Articles 2(1)(d) and 70 of Council Directive 2006/112/EC ⁽³⁾ of 28 November 2006 on the common system of value added tax to be interpreted as meaning that the obligation to pay excise duty and/or VAT is not extinguished where, as in the present case, smuggled goods are seized and subsequently confiscated after they have already been unlawfully introduced (released for consumption) into the customs territory of the European Union, even if the customs debt has been extinguished on the ground provided for in Article 124(1)(e) of Regulation (EU) No 952/2013?

⁽¹⁾ OJ 2013 L 269, p. 1.

⁽²⁾ OJ 2009 L 9, p. 12.

⁽³⁾ OJ 2006 L 347, p. 1.

**Request for a preliminary ruling from the Administrativen sad Sofia-grad (Bulgaria) lodged on
2 October 2020 — V.M.A. v Stolichna Obsthina, Rayon ‘Pancharevo’**

(Case C-490/20)

(2020/C 433/44)

Language of the case: Bulgarian

Referring court

Administrativen sad Sofia-grad

Parties to the main proceedings

Applicant: V.M.A.

Defendant: Stolichna Obsthina, Rayon ‘Pancharevo’

Questions referred

1. Must Article 20 TFEU and Article 21 TFEU and Articles 7, 24 and 45 of the Charter of Fundamental Rights of the European Union be interpreted as meaning that the Bulgarian administrative authorities to which an application for a document certifying the birth of a child of Bulgarian nationality in another Member State of the EU was submitted, which had been certified by way of a Spanish birth certificate in which two persons of the female sex are registered as mothers without specifying whether one of them, and if so, which of them, is the child’s biological mother, are not permitted to refuse to issue a Bulgarian birth certificate on the grounds that the applicant refuses to state which of them is the child’s biological mother?
2. Must Article 4(2) TEU and Article 9 of the Charter of Fundamental Rights of the European Union be interpreted as meaning that respect for the national identity and constitutional identity of the Member States of the European Union means that those Member States have a broad discretion as regards the rules for establishing parentage? Specifically:
 - Must Art. 4(2) TEU be interpreted as allowing Member State to request information on the biological parentage of the child?
 - Must Article 4(2) TEU in conjunction with Article 7 and Article 24(2) of the Charter be interpreted as meaning that it is essential to strike a balance of interests between, on the one hand, the national identity and constitutional identity of a Member State and, on the other hand, the best interests of the child, having regard to the fact that, at the present time, there is neither a consensus as regards values nor, in legal terms, a consensus about the possibility of registering as parents on a birth certificate persons of the same sex without providing further details of whether one of them, and if so, which of them, is the child’s biological parent? If this question is answered in the affirmative, how could that balance of interests be achieved in concrete terms?

3. Is the answer to Question 1 affected by the legal consequences of Brexit in that one of the mothers listed on the birth certificate issued in another Member State is a UK national whereas the other mother is a national of an EU Member State, having regard in particular to the fact that the refusal to issue a Bulgarian birth certificate for the child constitutes an obstacle to the issue of an identity document for the child by an EU Member State and, as a result, may impede the unlimited exercise of her rights as an EU citizen?
4. If the first question is answered in the affirmative: does EU law, in particular the principle of effectiveness, oblige the competent national authorities to derogate from the model birth certificate which forms part of the applicable national law?

**Request for a preliminary ruling from the Corte suprema di cassazione (Italy) lodged on
30 September 2020 — Randstad Italia SpA v Umana SpA and Others**

(Case C-497/20)

(2020/C 433/45)

Language of the case: Italian

Referring court

Corte suprema di cassazione

Parties to the main proceedings

Appellant: Randstad Italia SpA

Respondents: Umana SpA, Azienda USL Valle d'Aosta, IN. VA SpA and Synergie Italia agenzia per il lavoro SpA

Questions referred

1. Do Article 4(3) TEU, Article 19(1) TEU, Article 2(1) and (2) TFEU, and Article 267 TFEU, read in the light of Article 47 of the Charter of Fundamental Rights of the European Union, preclude an interpretative practice such as that regarding the eighth paragraph of Article 111 of the Italian Constitution, Article 360(1)(1) and Article 362(1) of the Italian Code of Civil Procedure, and Article 110 of the Italian Code of Administrative Procedure — under which provisions an appeal in cassation against a judgment of the Consiglio di Stato (Council of State) may be brought for 'reasons of jurisdiction' — such as that which emerges from Judgment No 6/2018 of the Corte costituzionale (Constitutional Court) and from subsequent national case-law, in which it has been held, marking a departure from the approach previously taken, that the remedy of an appeal in cassation, on grounds of a 'lack of jurisdiction', is not available for the purpose of challenging judgments in which the Council of State has applied interpretative practices developed nationally but in conflict with judgments of the Court of Justice, in sectors governed by EU law (in the present case, public procurement) and with regard to which the Member States have waived their right to exercise sovereign powers in a manner incompatible with EU law, with the effect of consolidating infringements of Community law that might have been rectified using the remedy of an appeal in cassation and of undermining the uniform application of EU law and the effectiveness of the judicial protection afforded to individuals in legal situations of Community significance, contrary to the requirement that EU law be fully and duly applied by every court in a manner necessarily consistent with its correct interpretation by the Court of Justice, regard being had to the limits on the 'procedural autonomy' of the Member States in the structuring of their rules of procedure?