

**Request for a preliminary ruling from the Supremo Tribunal Administrativo (Portugal) lodged on 19 January 2022 — Global, Companhia de Seguros, S.A. v Autoridade Tributária e Aduaneira**

**(Case C-42/22)**

(2022/C 171/21)

*Language of the case: Portuguese*

**Referring court**

Supremo Tribunal Administrativo

**Parties to the main proceedings**

*Appellant:* Global, Companhia de Seguros, S.A.

*Respondent:* Autoridade Tributária e Aduaneira

**Questions referred**

- A. Must Article 13(B)(a) of the Sixth VAT Directive, <sup>(1)</sup> and, therefore, the current Article 135(1)(a) of the VAT Directive, <sup>(2)</sup> be interpreted as meaning that the concept of ‘insurance and reinsurance transactions’ includes, for the purposes of exemption from VAT, related or supplementary activities such as the purchase and sale of parts from written-off vehicles?
- B. Must Article 13(B)(c) of the Sixth VAT Directive, and, therefore, the later Article 136(a) of the VAT Directive, be interpreted as meaning that parts from written-off vehicles are regarded as being purchased and sold solely for an exempt entity, where those goods have not given rise to the right to deduction of VAT?
- C. Is it contrary to the principle of VAT neutrality for the sale of parts from written-off vehicles by insurance companies not to be exempt from VAT where there was no right to deduction of VAT?

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<sup>(1)</sup> Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment (OJ 1977 L 145, p. 1, Portuguese special edition: Chapter 09 Volume 001 P. 54).

<sup>(2)</sup> Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1).

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**Action brought on 2 February 2022 — European Commission v Romania**

**(Case C-69/22)**

(2022/C 171/22)

*Language of the case: Romanian*

**Parties**

*Applicant:* European Commission (represented by: M. Noll-Ehlers and M. Ioan, acting as Agents)

*Defendant:* Romania

**Form of order sought**

The applicant claims that the Court should:

- declare that, by failing to adopt and notify to the European Commission a National Air Pollution Control Programme, Romania has failed to fulfil its obligations under Article 6(1) and Article 10(1) of Directive (EU) 2016/2284 of the European Parliament and of the Council [of 14 December 2016] on the reduction of national emissions of certain atmospheric pollutants, amending Directive 2003/35/EC and repealing Directive 2001/81/EC; <sup>(1)</sup>