



Court of Justice
of the European Union

Implementation of Article 50b of the Statute of the Court of Justice of the European Union (1/10/2024 – 30/06/2025)

Following the entry into force of Regulation (EU, Euratom) 2024/2019 of the European Parliament and of the Council of 11 April 2024 amending Protocol No 3 on the Statute of the Court of Justice of the European Union ('the Statute'),¹ the jurisdiction of the Court of Justice to give preliminary rulings has been transferred in part to the General Court of the European Union. Since 1 October 2024, the General Court is the court having jurisdiction to hear and determine requests for a preliminary ruling that come exclusively within one or several of the specific areas referred to in the first paragraph of Article 50b of the Statute,² unless those requests raise independent questions relating to the interpretation of primary law, public international law, general principles of Union law, or the Charter of Fundamental Rights of the European Union, in which case those requests will be dealt with by the Court of Justice.

At the time of adoption of the regulation referred to above, the Court of Justice was invited by the EU legislature to publish, by 2 September 2025, a list of examples of the application of Article 50b of the Statute.³

The present document is intended to follow up on that invitation. The table set out in the annex reproduces all the requests for a preliminary ruling coming within one or several of the specific areas referred to in the first paragraph of Article 50b of the Statute that have been lodged with the Court of Justice between 1 October 2024 and 30 June 2025 and indicates, in the last column, the reasons why some of those requests have not been transmitted to the General Court and are being dealt with by the Court of Justice (either because they cover areas other than the specific areas referred to above, or because they raise one or several independent questions relating to the interpretation of Union law).

¹ OJ L of 12 August 2024.

² As a reminder, the six areas in question are as follows: (1) the common system of value added tax, (2) excise duties, (3) the Customs Code, (4) the tariff classification of goods under the Combined Nomenclature, (5) compensation and assistance to passengers in the event of denied boarding or of delay or cancellation of transport services, and (6) the system for greenhouse gas emission allowance trading.

³ See Article 3(1) of Regulation (EU, Euratom) 2024/2019.

ANNEX

List of requests for a preliminary ruling lodged between 1 October 2024 and 30 June 2025 that come within one or several of the specific areas referred to in the first paragraph of Article 50b of the Statute

No	Date on which the request was lodged with the Court of Justice	Referring court	Member State	Area	Case number	Usual name of the case	Reason for the request being dealt with by the Court of Justice
1	08/10/24	Upravni sud u Osijeku	Croatia	Excise duties	T-534/24	Gotek	
2	14/10/24	Amtsgericht Königs Wusterhausen	Germany	Compensation and assistance to passengers	T-548/24	Flightright	
3	14/10/24	Högsta förvaltningsdomstolen	Sweden	Value added tax	T-558/24	Studieförbundet Vuxenskolan Riksorganisationen	
4	22/10/24	Hof van beroep te Antwerpen	Belgium	Value added tax	T-575/24	Digipolis	
5	30/10/24	Bundesfinanzhof	Germany	Customs Code	T-589/24	A-GmbH	
6	08/11/24	Verwaltungsgerichtshof	Austria	Value added tax	T-596/24	CIT Coin Invest	
7	13/11/24	Curtea de Apel Cluj	Romania	Customs Code	C-827/24	Direct Line Inox Impex	The request for a preliminary ruling also concerns one or several areas other than those referred to in the first paragraph of Article 50b of the Statute (in this instance, commercial policy).
8	13/11/24	Nejvyšší správní soud	Czech Republic	Excise duties	T-614/24	AROCO	
9	14/11/24	Cour d'appel de Liège	Belgium	Customs Code	C-844/24	ECDC Logistics and Others	The request for a preliminary ruling raises independent questions relating to the interpretation of Union law (in this instance, the interpretation of Article 53 of the Charter of Fundamental Rights of the European Union).
10	22/11/24	Curtea de Apel București	Romania	Value added tax	T-643/24	CREDIDAM	
11	22/11/24	Verwaltungsgerichtshof	Austria	Value added tax	T-638/24	Finanzamt Österreich	
12	27/11/24	Amtsgericht Königs Wusterhausen	Germany	Compensation and assistance to passengers	T-648/24	Ryanair	
13	28/11/24	Upravno sodišče Republike Slovenije	Slovenia	Value added tax	T-646/24	MS Ključarovci	
14	05/12/24	Finanzgericht Berlin-Brandenburg	Germany	Excise duties	T-685/24	Jelgratz	
15	05/12/24	Finanzgericht Berlin-Brandenburg	Germany	Excise duties	T-686/24	Buchgint	

ANNEX

List of requests for a preliminary ruling lodged between 1 October 2024 and 30 June 2025 that come within one or several of the specific areas referred to in the first paragraph of Article 50b of the Statute

No	Date on which the request was lodged with the Court of Justice	Referring court	Member State	Area	Case number	Usual name of the case	Reason for the request being dealt with by the Court of Justice
16	06/12/24	Conseil d'État	France	Excise duties	T-653/24	Accorinvest	
17	06/12/24	Landgericht Düsseldorf	Germany	Compensation and assistance to passengers	T-656/24	European Air Charter	
18	06/12/24	Tribunal Arbitral Tributário (Centro de Arbitragem Administrativa – CAAD)	Portugal	Value added tax	T-657/24	Versãofast	
19	10/12/24	Naczelny Sąd Administracyjny	Poland	Value added tax	T-689/24	Dyrektor Krajowej Informacji Skarbowej	
20	12/12/24	Győri Törvényszék	Hungary	Greenhouse gas emission allowance trading	C-910/24	Calmit Hungária Mészművek	The request for a preliminary ruling also concerns one or several areas other than those referred to in the first paragraph of Article 50b of the Statute (in this instance, the freedom of establishment and the freedom to provide services).
21	19/12/24	Înalta Curte de Casație și Justiție	Romania	Tariff classification	T-691/24	Heineken România	
22	30/12/24	Gerechtshof 's-Hertogenbosch	Netherlands	Excise duties	T-690/24	Kolinsen	
23	07/01/25	Amtsgericht Hamburg	Germany	Compensation and assistance to passengers	C-119/25	Marabu Airlines	The request also concerns one or several areas other than those referred to in the first paragraph of Article 50b of the Statute (in this instance, consumer protection in the context of package tours).
24	07/01/25	Amtsgericht Königs Wusterhausen	Germany	Compensation and assistance to passengers	T-27/25	Flightright	
25	08/01/25	Bundesfinanzhof	Germany	Customs Code	T-28/25	Hauptzollamt A	
26	15/01/25	Bundesfinanzhof	Germany	Tariff classification	T-69/25	A GmbH	
27	22/01/25	Nederlandstalige ondernemingsrechtbank Brussel	Belgium	Compensation and assistance to passengers	C-167/25	Swiss International Air Lines	The request for a preliminary ruling raises an independent question relating to the interpretation of public international law (in this instance, the EC – Switzerland Air Transport Agreement).

ANNEX

List of requests for a preliminary ruling lodged between 1 October 2024 and 30 June 2025 that come within one or several of the specific areas referred to in the first paragraph of Article 50b of the Statute

No	Date on which the request was lodged with the Court of Justice	Referring court	Member State	Area	Case number	Usual name of the case	Reason for the request being dealt with by the Court of Justice
28	04/02/25	Landgericht Düsseldorf	Germany	Compensation and assistance to passengers	T-133/25	Condor Flugdienst	
29	12/02/25	Sąd Rejonowy dla m.st. Warszawy w Warszawie	Poland	Compensation and assistance to passengers	T-134/25	D	
30	20/02/25	Amtsgericht Königs Wusterhausen	Germany	Compensation and assistance to passengers	T-178/25	Flightright	
31	21/02/25	Verwaltungsgerichtshof	Austria	Customs Code	T-150/25	Greiner Bio-One	
32	24/02/25	Naczelny Sąd Administracyjny	Poland	Customs Code	T-177/25	Dyrektor Izby Administracji Skarbowej w Gdańsku	
33	27/02/25	Lietuvos Aukščiausiasis Teismas	Lithuania	Excise duties	T-190/25	Tabako lapai	
34	28/02/25	Korkein hallinto-oikeus	Finland	Value added tax	T-184/25	Veronsaajien oikeudenvallontayksi kkö	
35	04/03/25	Fővárosi Törvényszék	Hungary	Value added tax	T-198/25	Euro Pool System Hungary	
36	05/03/25	Bundesfinanzhof	Germany	Excise duties	T-194/25	Scrap-Transporteur	
37	17/03/25	Hof van Cassatie	Belgium	Value added tax	T-221/25	TUI Belgium	
38	20/03/25	Kúria	Hungary	Customs Code	T-224/25	VÁM4ALL	
39	25/03/25	Curtea de Apel Cluj	Romania	Value added tax	T-233/25	Mokoryte	
40	26/03/25	Corte di Giustizia Tributaria di secondo grado della Lombardia – Milano	Italy	Value added tax	C-308/25	Isolanti Group	The request for a preliminary ruling raises independent questions relating to the interpretation of primary law (in this instance, Article 4(3) TEU and Article 325 TFEU).
41	01/04/25	Østre Landsret – Nordhavn	Denmark	Value added tax	T-268/25	Sampension Livsforsikring	
42	09/04/25	Amtsgericht Königs Wusterhausen	Germany	Compensation and assistance to passengers	T-272/25	Flightright	
43	11/04/25	Landesgericht Korneuburg	Austria	Compensation and assistance to passengers	T-287/25	Groisweber	

ANNEX

List of requests for a preliminary ruling lodged between 1 October 2024 and 30 June 2025 that come within one or several of the specific areas referred to in the first paragraph of Article 50b of the Statute

No	Date on which the request was lodged with the Court of Justice	Referring court	Member State	Area	Case number	Usual name of the case	Reason for the request being dealt with by the Court of Justice
44	15/04/25	Sofiyski gradski sad	Bulgaria	Compensation and assistance to passengers	T-294/25	Ryanair DAC	
45	16/04/25	Varhoven administrativen sad	Bulgaria	Customs Code	T-296/25	Lidikar	
46	17/04/25	Varhoven administrativen sad	Bulgaria	Value added tax	T-308/25	Direktsia „Obzhalvane i danachno-osiguritelna praktika“ – Plovdiv	
47	23/04/25	Amtsgericht Königs Wusterhausen	Germany	Compensation and assistance to passengers	T-293/25	Flightright	
48	23/04/25	Sąd Rejonowy dla m.st. Warszawy w Warszawie	Poland	Compensation and assistance to passengers	T-310/25	Słumazeń	
49	25/04/25	Varhoven administrativen sad	Bulgaria	Tariff classification	T-304/25	Kronospan Bulgaria	
50	29/04/25	Finanzgericht Hamburg	Germany	Tariff classification	T-313/25	Kinova Europe	
51	30/04/25	Supremo Tribunal Administrativo	Portugal	Value added tax	T-324/25	Novo Banco	
52	06/05/25	Nederlandstalige rechtbank van eerste aanleg Brussel	Belgium	Tariff classification	T-321/25	JLG EMEA	
53	08/05/25	Dioikitiko Protodikeio Thessalonikis	Greece	Value added tax	T-356/25	Rapera	
54	13/05/25	Finanzgericht Düsseldorf	Germany	Excise duties	T-361/25	Brenntag	
55	13/05/25	Fővárosi Törvényszék	Hungary	Value added tax	T-363/25	UNIX	
56	14/05/25	Curtea de Apel Târgu-Mureș	Romania	Excise duties	C-405/25	Bhatzlacha Dreidel Europe	The request for a preliminary ruling also concerns one or several areas other than those referred to in the first paragraph of Article 50b of the Statute (in this instance, the freedom to provide services).

ANNEX

List of requests for a preliminary ruling lodged between 1 October 2024 and 30 June 2025 that come within one or several of the specific areas referred to in the first paragraph of Article 50b of the Statute

No	Date on which the request was lodged with the Court of Justice	Referring court	Member State	Area	Case number	Usual name of the case	Reason for the request being dealt with by the Court of Justice
57	16/05/25	Vestre Landsret	Denmark	Tariff classification	C-406/25	FF Skagen	The request for a preliminary ruling also concerns one or several areas other than those referred to in the first paragraph of Article 50b of the Statute (in this instance, public health).
58	19/05/25	Naczelny Sąd Administracyjny	Poland	Value added tax	T-366/25	Szytelbiecka	
59	27/05/25	Naczelny Sąd Administracyjny	Poland	Excise duties	T-381/25	Dyrektor Izby Administracji Skarbowej w Łodzi	
60	28/05/25	Bundesfinanzhof	Germany	Customs Code	T-383/25	Segelbootwartung	
61	02/06/25	Hof van Cassatie	Belgium	Value added tax	T-397/25	A&P Deco	
62	03/06/25	Sąd Rejonowy dla Warszawy – Śródmieścia w Warszawie	Poland	Compensation and assistance to passengers	T-395/25	DelayFix	
63	10/06/25	Verwaltungsgerichtshof	Austria	Value added tax	T-413/25	Peckeger	
64	17/06/25	Tribunalul Alba	Romania	Value added tax	C-465/25	Matin Maier	The request for a preliminary ruling raises independent questions relating to the interpretation of several general principles of Union law, as well as certain provisions of the Charter of Fundamental Rights.
65	23/06/25	Hoge Raad der Nederlanden	Netherlands	Value added tax	T-444/25	Cavert	
66	24/06/25	Amtsgericht Frankfurt am Main	Germany	Compensation and assistance to passengers	T-445/25	ITA Airways	
Total:	66						

Total number of requests : **66**
Number of requests transmitted to the General Court : **57**
Number of requests dealt with by the Court of Justice : **9**