Parties to the main proceedings

Applicant: Wilber López Pastuzano

Defendant: Delegación del Gobierno en Navarra

Operative part of the judgment

Article 12 of Council Directive 2003/109/EC of 25 November 2003 concerning the status of third-country nationals who are long-term residents must be interpreted as precluding legislation of a Member State which, as interpreted by some of the courts of that Member State, does not provide for the application of the requirements of protection against the expulsion of a third-country national who is a long-term resident to all administrative expulsion decisions, regardless of the legal nature of that measure or of the detailed rules governing it.

(1) OJ C 46,13.2.2017.

Judgment of the Court (Grand Chamber) of 5 December 2017 (request for a preliminary ruling from the Corte costituzionale — Italy) — Criminal proceedings against M.A.S., M.B.

(Case C-42/17) $(^1)$

(Reference for a preliminary ruling — Article 325 TFEU — Judgment of 8 September 2015, Taricco and Others (C-105/14, EU:C:2015:555) — Criminal proceedings for infringements relating to value added tax (VAT) — National legislation laying down limitation periods liable to prevent the prosecution of infringements — Activities affecting the financial interests of the EU — Obligation to disapply any provisions of national law liable to have an adverse effect on the fulfilment of the Member States' obligations under EU law — Principle that offences and penalties must be defined by law)

(2018/C 052/16)

Language of the case: Italian

Referring court

Corte costituzionale

Parties to the main proceedings

M.A.S., M.B.

Intervener: Presidente del Consiglio dei Ministri

Operative part of the judgment

Article 325(1) and (2) TFEU must be interpreted as requiring the national court, in criminal proceedings for infringements relating to value added tax, to disapply national provisions on limitation, forming part of national substantive law, which prevent the application of effective and deterrent criminal penalties in a significant number of cases of serious fraud affecting the financial interests of the European Union, or which lay down shorter limitation periods for cases of serious fraud affecting those interests than for those affecting the financial interests of the Member State concerned, unless that disapplication entails a breach of the principle that offences and penalties must be defined by law because of the lack of precision of the applicable law or because of the retroactive application of legislation imposing conditions of criminal liability stricter than those in force at the time the infringement was committed.

⁽¹⁾ OJ C 195, 19.6.2017.