

### Operative part of the judgment

Article 41 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax is to be interpreted as not precluding legislation of a Member State under which an intra-Community acquisition of goods is regarded as having been made in the territory of that Member State, where that acquisition, which constitutes the first stage of a chain of successive transactions, was wrongly classified as a domestic transaction by the taxable persons involved, which indicated for that purpose their value added tax (VAT) identification number allocated by that Member State, and VAT was applied to the subsequent transaction, which was wrongly classified as an intra-Community transaction, as an intra-Community acquisition of goods by the persons acquiring the goods in the Member State in which the transport of the goods ended. That provision, read in the light of the principles of proportionality and fiscal neutrality, nevertheless precludes such legislation of a Member State where the intra-Community acquisition of goods which is regarded as being realised within the territory of that Member State results from an intra-Community supply of goods which has not been treated as an exempt transaction in that Member State.

<sup>(1)</sup> OJ C 110, 29.3.2021.

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### Judgment of the Court (Fourth Chamber) of 7 July 2022 (request for a preliminary ruling from the Bezirksgericht Bleiburg — Austria) — LKW WALTER Internationale Transportorganisation AG v CB, DF, GH

(Case C-7/21) <sup>(1)</sup>

*(Reference for a preliminary ruling — Judicial cooperation in civil matters — Service of documents — Regulation (EC) 1393/2007 — Article 8(1) — One-week period within which the right to refuse to accept a document is to be exercised — Enforcement order made in one Member State and served in another Member State in the language of the first Member State only — Legislation of that first Member State laying down an eight-day period to lodge an objection to that order — Period for lodging an objection starting to run at the same time as the period laid down for the purpose of exercising the right to refuse to accept the document — Article 47 of the Charter of Fundamental Rights of the European Union — Right to an effective remedy)*

(2022/C 318/06)

Language of the case: German

### Referring court

Bezirksgericht Bleiburg

### Parties to the main proceedings

Applicant: LKW WALTER Internationale Transportorganisation AG

Defendants: CB, DF, GH

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Article 8(1) of Regulation (EC) No 1393/2007 of the European Parliament and of the Council of 13 November 2007 on the service in the Member States of judicial and extrajudicial documents in civil or commercial matters (service of documents), and repealing Council Regulation (EC) No 1348/2000 (OJ 2007 L 324, p. 79), read in conjunction with Article 47 of the Charter of Fundamental Rights of the European Union.

must be interpreted as precluding legislation of the Member State of the authority which issued a document to be served, pursuant to which the starting point of the one-week period referred to in Article 8(1) of that regulation, within which the addressee of such a document may refuse to accept it on one of the grounds set out in that provision, is the same as the starting point for the period within which a remedy is to be sought against that document in that Member State.

<sup>(1)</sup> OJ C 88, 15.3.2021.