

### Operative part of the judgment

Article 63 TFEU must be interpreted as precluding a provision of a Member State's tax legislation which makes the reimbursement of tax on income from capital paid on dividends from shareholdings below the thresholds laid down by Council Directive 90/435/EEC of 23 July 1990 on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States, as amended by Council Directive 2003/123/EC of 22 December 2003, received by a company established in another Member State subject to proof that that tax cannot be set off or its set-off carried forward in favour of that company, or in favour of its direct or indirect shareholders, nor deducted by that company as work-related outgoings or an operating cost, whereas such a condition is not provided for as regards reimbursement of tax on income from capital paid by a resident company receiving the same type of income.

<sup>(1)</sup> OJ C 53, 15.2.2021.

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### Judgment of the Court (Second Chamber) of 9 June 2022 (request for a preliminary ruling from the Lietuvos vyriausiasis administracinis teismas — Lithuania) — ‘Baltic Master’ UAB v Muitinės departamentas prie Lietuvos Respublikos finansų ministerijos

(Case C-599/20) <sup>(1)</sup>

*(Reference for a preliminary ruling — Customs union — Community Customs Code — Regulation (EEC) No 2913/92 — Article 29 — Determination of the customs value — Transaction value — Article 29(1) (d) — Concept of ‘related persons’ — Article 31 — Account taken of information derived from a national database for the purpose of determining the customs value — Regulation (EEC) No 2454/93 — Article 143(1)(b), (e) and (f) — Situations in which persons are deemed to be related — Article 181a — Doubts based on the veracity of the price declared)*

(2022/C 294/10)

Language of the case: Lithuanian

### Referring court

Lietuvos vyriausiasis administracinis teismas

### Parties to the main proceedings

*Applicant:* ‘Baltic Master’ UAB

*Defendant:* Muitinės departamentas prie Lietuvos Respublikos finansų ministerijos

*Interested party:* Vilniaus teritorinė muitinė

### Operative part of the judgment

1. Article 29(1)(d) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code, as amended by Regulation (EC) No 82/97 of the European Parliament and of the Council of 19 December 1996, and Article 143(1)(b), (e) and (f) of Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92, as amended by Commission Regulation (EC) No 46/1999 of 8 January 1999, must be interpreted as meaning that:

- the buyer and the seller may not be deemed to be legally recognised partners or to be related on account of a direct or indirect relationship of de jure control in a situation in which no document exists which makes it possible to establish such a relationship;
- the buyer and the seller may be deemed to be related on account of a direct or indirect relationship of de facto control in a situation in which the circumstances surrounding the conclusion of the transactions at issue, substantiated by objective elements, may be regarded as demonstrating not only that there is a close relationship of trust between that buyer and that seller, but that one of them is in a position to exercise constraint or direction over the other or that a third party is in a position to exercise such constraint or direction over them.

2. Article 31(1) of Regulation No 2913/92, as amended by Regulation No 82/97, must be interpreted as not prohibiting the determination of the customs value of imported goods, where it could not be determined in accordance with Articles 29 and 30 of that code, on the basis of information contained in a national database relating to a customs value of goods which have the same origin and which, although not 'similar' within the meaning of Article 142(1)(d) of Regulation No 2454/93, as amended by Regulation No 46/1999, are ascribed to the same TARIC code.

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(<sup>1</sup>) OJ C 35, 1.2.2021.

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**Judgment of the Court (Grand Chamber) of 9 June 2022 (request for a preliminary ruling from the Tribunal judiciaire d'Auch — France) — EP v Préfet du Gers, Institut national de la statistique et des études économiques (INSEE)**

(Case C-673/20) (<sup>1</sup>)

*(Reference for a preliminary ruling — Citizenship of the Union — National of the United Kingdom of Great Britain and Northern Ireland residing in a Member State — Article 9 TEU — Articles 20 and 22 TFEU — Right to vote and to stand as a candidate in municipal elections in the Member State of residence — Article 50 TEU — Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community — Consequences of the withdrawal of a Member State from the Union — Removal from the electoral roll in the Member State of residence — Articles 39 and 40 of the Charter of Fundamental Rights of the European Union — Validity of Decision (EU) 2020/135)*

(2022/C 294/11)

Language of the case: French

**Referring court**

Tribunal judiciaire d'Auch

**Parties to the main proceedings**

Applicant: EP

Defendant: Préfet du Gers, Institut national de la statistique et des études économiques (INSEE)

Interested party: Maire de Thoux

**Operative part of the judgment**

1. Articles 9 and 50 TEU and Articles 20 to 22 TFEU, read in conjunction with the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community, which was adopted on 17 October 2019 and entered into force on 1 February 2020, must be interpreted as meaning that, as of the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union, on 1 February 2020, nationals of that State who exercised their right to reside in a Member State before the end of the transition period no longer enjoy the status of citizen of the Union, nor, more specifically, by virtue of Article 20 (2)(b) TFEU and Article 22 TFEU, the right to vote and to stand as a candidate in municipal elections in their Member State of residence, including where they are also deprived, by virtue of the law of the State of which they are nationals, of the right to vote in elections held by that State;
2. The examination of the third and fourth questions referred for a preliminary ruling has not revealed any factor capable of affecting the validity of Council Decision (EU) 2020/135 of 30 January 2020 on the conclusion of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community.

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(<sup>1</sup>) OJ C 98, 22.3.2021.