

Request for a preliminary ruling from the Supremo Tribunal Administrativo (Portugal) lodged on 10 May 2022 — FL v Autoridade Tributária e Aduaneira

(Case C-312/22)

(2022/C 294/22)

Language of the case: Portuguese

Referring court

Supremo Tribunal Administrativo

Parties to the main proceedings

Appellant: FL

Respondent: Autoridade Tributária e Aduaneira

Question referred

Is it compatible with EU law for income in the form of interest on bonds and debt instruments paid by a non-resident Swiss bank to the appellant in 2005 to be subject to income aggregation and therefore to be taxed at the same rate of income tax as other income, meaning that the applicable rate of tax is far higher than the rate (levy) that would apply had the income in question been paid by a bank resident in national territory?

Request for a preliminary ruling from the Corte suprema di cassazione (Italy) lodged on 13 May 2022 — KRI SpA, as the successor of SI.LO.NE. — Sistema logistico nord-est Srl v Agenzia delle dogane e dei monopoli

(Case C-323/22)

(2022/C 294/23)

Language of the case: Italian

Referring court

Corte suprema di cassazione

Parties to the main proceedings

Appellant: KRI SpA, as the successor of SI.LO.NE. — Sistema logistico nord-est Srl

Respondent: Agenzia delle dogane e dei monopoli

Question referred

Must the first sentence of Article 14 of Council Directive 92/12/EEC of 25 February 1992 ⁽¹⁾ be interpreted as meaning that in the event of irregular departure of the product subject to excise duty, the liability of the warehousekeeper guaranteeing payment of the duty is objective, with there being no possibility of exemption from that liability and from payment of the sums corresponding to the related financial penalties, even where that departure results from an unlawful act attributable — exclusively — to a third party, or can it be interpreted as meaning that the exemption from the tax and from the corresponding penalties is to be granted — as a fortuitous event or force majeure — to the guarantor warehousekeeper who not only has nothing whatsoever to do with the unlawful act of the third party but also had a legitimate and good faith expectation that the movement of the product under the duty suspension arrangement was regular?

⁽¹⁾ Council Directive 92/12/EEC of 25 February 1992 on the general arrangements for products subject to excise duty and on the holding, movement and monitoring of such products (OJ 1992 L 76, p. 1).