



FLASH NEWS

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FOLLOW-UP DECISIONS

OVERVIEW OF THE MONTHS FROM FEBRUARY TO MARCH 2026



Portugal – Supreme Court

[Manuel Costa Filhos, [C-643/24](#)]

Judicial cooperation in civil matters - Service of judicial and extrajudicial documents - Failure to send the standard form set out in Annex II to Regulation 1393/2007

Following the judgment of the Court of Justice in Case [C-643/24](#), interpreting Article 20(1) of Regulation No 805/2004, the Supreme Court upheld the contested decision, which had dismissed the objection to enforcement and ordered the enforcement proceedings to continue. In particular, it noted that the fact that the defendant had been summoned to appear in the proceedings in which the judgment was certified as a European Enforcement Order by registered letter with acknowledgement of receipt, without that letter being drafted in or accompanied by a translation into a language the debtor understands, nor accompanied by the form set out in Annex II to Regulation No 1393/2007, enabling him to be informed of his right to refuse to accept the document, does not constitute a ground for opposing enforcement based on a European Enforcement Order, as only the grounds set out in Articles 21 and 23 of Regulation No 805/2004 are relevant for that purpose.

Supremo Tribunal de Justiça, [decision of 5.2.2026 No 3451/22.6T8GMR-A.GI.SI \(PT\)](#)



Finland – Supreme Administrative Court

[Kosmiro [C-232/24](#)]

VAT - Directive 2006/112 - Taxable transactions - Exemptions relating to the granting of credit and financial transactions

Endorsing the interpretation of the Court in Case [C-232/24](#), the Supreme Administrative Court ruled that the activity carried out by company A must be regarded as a debt collection service subject to VAT. Thus, the financing commission, credit line fees, early payment bonus, credit rating fees and set-up fees charged by the company constitute the full consideration for a debt collection service subject to VAT.

Korkein hallinto-oikeus, [decision of 6.2.2026, FI:KHO:2026:8 \(FI\)/\(SV\)](#)



Slovakia – Supreme Administrative Court

[BAJI Trans, [C-544/23](#)]

Principle of legality in criminal law - Principle of the retroactive application of the more lenient penalty - Administrative sanction

Relying on the judgment in Case [C-544/23](#), the Supreme Administrative Court upheld the appeal in cassation brought before it by an individual seeking the annulment of the penalty imposed on him for failing to comply with the obligation to install a tachograph in a vehicle. That court initially classified the penalty in question as a criminal one. It subsequently noted that a subsequent legislative amendment had excluded certain vehicles from the scope of that obligation, with the result that the conduct in question was no longer punishable. The Supreme Administrative Court held that this amendment constituted a less severe criminal law and that it could therefore be applied retrospectively. It therefore held that the said law was applicable in this case, even though it had not come into force until after the appeal had been lodged and the date of the judgment at first instance. It considered that this decision could not be described as 'final' under EU law, despite being classified as such under national law.

Najvyšší správny súd Slovenskej republiky, [judgment of 11.2.2026, No 1 SVs 2/2022 \(SK\)](#)



Romania – Bucharest Court of Appeal

[Tribunalul Galați, [C-272/24](#)]

Principle of judicial independence - Weekly working hours - Overtime - Compensation in the form of time off rather than financial compensation

The Bucharest Court of Appeal dismissed the appeal brought before it against a judgment finding that a measure providing for compensation in the form of time off, rather than financial compensation, applied to a judge who had worked overtime, was proportionate to the aim pursued. The Court of Appeal followed the interpretation of the Court of Justice in Tribunalul Galați [C-272/24](#). It pointed out that this measure, involving compensation in the form of time off, could help to eliminate the public budget deficit and be regarded as necessary in relation to that objective. It further stated that the issue of overtime should, above all, be assessed in the light of the complexity and actual intensity of the work at any given time, with the existence of vacancies within the relevant court being merely a secondary factor to be taken into account. Finally, it emphasised that magistrates receive remuneration commensurate with their work and in line with the average wage in Romania.

Curtea de Apel București, decision No 910/2026 of 16.2.2026 [the link to the text of the decision is not available]



Bulgaria – Sofia Court of Appeal

[Rastoshev, [C-712/25 PPU](#)]

Framework Decision 2002/584 - Grounds for optional non-execution of a European Arrest Warrant - Offences committed wholly or partly within the territory of the executing Member State - Determination of the State best placed to investigate the offence in question

Following the judgment of the Court of Justice in Case [C-712/25 PPU](#), the Sofia Court of Appeal agreed to execute a European Arrest Warrant issued by the French judicial authorities against a Bulgarian national, with a view to prosecuting him for his involvement in six criminal offences committed on the territory of several Member States, including France and Bulgaria. In accordance with the interpretation of the Court of Justice, based on Article 4(7)(a) of Framework Decision 2002/584, the Court of Appeal held that the mere fact that all or part of those offences had been committed on the territory of the executing State, in this case Bulgaria, was not in itself sufficient to refuse the execution of that warrant. On the basis of the guidance provided by the Court of Justice in its judgment, the Bulgarian court assessed the specific circumstances of the case in order to determine which state was best placed to conduct the investigation into the offences in question. Based on this analysis, the referring court ordered the surrender of the person concerned to the French authorities.

Апелативен съд София, judgment of 4.3.2026, Case No 1387/2025 (BG)



Latvia – District Administrative Court

[LAIMZ, [C-509/23](#)]

Prevention of the use of the financial system for the purposes of money laundering and financing of terrorism - Due diligence obligations of regulated entities towards their customers - Transaction amount of EUR 2,000 or more

Following the judgment of the Court of Justice in the Laimz case ([C-509/23](#)), the District Administrative Court held that the relationship established between the gambling service provider and the customer must be regarded, within the meaning of Directive 2015/849 and national legislation, as a transaction extending over a certain period of time. It also specified that, regardless of the duration of the relationship and taking into account the nature of gambling and the risk associated with the use of these services for laundering the proceeds of criminal activities, the required due diligence measures must be implemented whenever the deposit threshold of EUR 2,000 is reached. Once a customer has reached that amount, the gambling service provider must carry out the necessary checks by requesting further information. It is irrelevant in such cases whether this amount is reached through a single transaction or several transactions. In this case, the court ruled that the threshold of EUR 2,000 per 24-hour period set by the service provider's internal control system was contrary to Article 11(d) of Directive 2015/849, thereby undermining the directive's objective of preventing money laundering.

Administratīvā rajona tiesa, judgment of 4.3.2026, No A420234322 (A42-00010-26/27), LV:ADRJRIT:2026:0304.A420234322.12.S



Romania – Bacău Court of Appeal

[Open Air Media Professionals, [C-416/24](#)]

State aid - Exemption of certain categories of aid compatible with the internal market - Translation error in the Romanian version of Regulation 651/2014

The Bacău Court of Appeal upheld the appeal lodged against a decision requiring a company that had received state aid to repay it, having found an error in the Romanian translation of Regulation 651/2014. According to the initial version of the Romanian translation, the company in question could have been regarded as a company in difficulty eligible for state aid. However, this version contained a translation error; the corrected version has the effect of excluding the company in question from the category of companies in difficulty. Drawing on the judgment in *Open Air Media Professionals* ([C-416/24](#)), the Romanian court stated that the applicant could not be blamed for failing to check the other language versions of the contested regulation. Consequently, the national authority that granted the aid, having acted on the basis of an incorrect version of the regulation, could not demand its repayment, in accordance with the requirements to respect the principles of legal certainty and legitimate expectations.

Curtea de Apel Bacău, decision of 5.3.2026, No 165/2026 [the link to the text of the decision is not available]



Finland – Supreme Administrative Court

[Qassioun, [C-790/23](#)]

Asylum policy - Protocol on the position of Denmark - Agreement between the EC and Denmark on the criteria and mechanisms for determining the Member State responsible for examining an application for international protection lodged by a third-country national - Regulation No 604/2013 - Article 18(1)(d)

The Supreme Administrative Court was hearing a case concerning a decision by the Finnish Immigration Service to reject an application for international protection made by a Syrian national, ordering her transfer to Denmark and prohibiting her from entering Finland. Endorsing the interpretation of the Court in the Qassioun judgment [C-790/23](#), the court ruled that the failure to extend or renew the residence permit previously issued to the third-country national in question could not be regarded as a rejection of the application for international protection submitted by that national.

Korkein hallinto-oikeus, decision of 18.3.2026, FI:KHO:2026:15 (FI) (SV)



Poland – Supreme Administrative Court

[Wojewoda Mazowiecki, [C-713/23](#)]

Citizenship of the Union - Same-sex spouses - Obligation on the Member State of origin to recognise and record the marriage in the civil register - National legislation not permitting such recognition and registration

Following the judgment of the Court of Justice in *Wojewoda Mazowiecki* ([C-713/23](#)), the Supreme Administrative Court quashed the judgment of the Regional Administrative Court in Warsaw and the administrative decision that preceded it, refusing to recognise and enter in the Polish civil register the marriage certificate of same-sex European Union citizens contracted in Germany. Taking the view that the decision in question violated fundamental principles of the national legal system, the Supreme Administrative Court ordered the competent administrative authority to enter the document in question in the Polish civil register within a specified period, noting that the technical difficulties cited during the proceedings (in particular, the gender-based naming of the register's headings) could not exempt it from this obligation. It emphasised that such a transcription does not violate constitutional principles and does not undermine the institution of marriage within the Polish legal system.

Naczelny Sąd Administracyjny, judgment of 20.3.2026, II OSK 216/21 (PL)

Previous decisions



Spain – High Court of Justice of A Coruña

[Asociación Petón do Lobo [C-461/24](#)]

Environmental impact assessment of certain public and private projects - Public participation in the decision-making process - Substantial modification of the project

Taking into account the interpretation of the Court in Case [C-461/24](#), the High Court of Justice of A Coruña examined the need, during an environmental impact assessment procedure relating to a wind farm construction project, to initiate a new public consultation procedure in the event that certain aspects of the project had undergone a substantial change, in particular to the assessment itself as well as to the construction and sectoral development plans. In this regard, it considered, on the basis that the Spanish regulations were in compliance with Directive 2011/92 as established by the said judgment of the Court, that it was not necessary to launch a new consultation with the parties concerned, as the environmental effects resulting from the amendment made to the project were not significant.

Tribunal Superior de Justicia de A Coruña, [judgment of 27.10.2025 \(ES:TSJGAL:2025:6890\)\(ES\)](#)



Spain – Palma de Mallorca District Court, Civil Division, Office No 17

[Banco Santander (Référence à un indice officiel) [\(C-265/22\)](#)]

Consumer protection - Unfair terms - Requirement for transparency - Significant imbalance

The District Court, Civil Division, Office 17, of Palma de Mallorca, was called upon to examine whether the clause setting the variable rate of the mortgage loan in relation to the mortgage reference index (IRPH) was unfair. That court concluded, applying the criteria arising in particular from the judgment of the Court of Justice in Case [C-265/22](#), that this clause did not meet the transparency requirement laid down in Directive 93/13, due to the lack of sufficiently clear information provided by the bank regarding the said official index. However, as was also concluded by the Supreme Court in its judgments of 11 November 2025, No 1590/2025 (ES:TS:2025:4876) and No 1591/2025 (ES:TS:2025:4838), that court did not find the clause to be unfair, given the absence of any significant imbalance between the rights and obligations of the contracting parties arising from the use of that index.

Tribunal de Instancia de Palma de Mallorca, Sección Civil, plaza n° 17, [judgment of 20.11.2025 \(ES:TIC:2025:142\) \(ES\)](#)



Romania – Cluj Court of Appeal

[Russmedia Digital and Inform Media Press, [C-492/23](#)]

Protection of personal data - Concept of data controller - Publication of personal data contained in advertisements posted on the online marketplace

In the light of the judgment in Russmedia Digital and Inform Media Press ([C-492/23](#)) delivered by the Court of Justice, the Cluj Court of Appeal confirmed the tortious liability of the operator of a website publishing advertisements. In this case, an advertisement containing the applicant's personal data had been published on an online marketplace. According to the Court of Appeal, even though this advertisement was posted by an anonymous user, the online marketplace operator remains liable for the content published. The court emphasised that, under Regulation 2016/679, the operator of an online marketplace must observe the obligation of security, as it acts as the controller of personal data and must assess the risks associated with data processing arising from the destruction, loss, alteration, disclosure or unauthorised access to such data.

Curtea de Apel Cluj, decision of 15.1.2026, No 11/2026 [the decision is not available] (RO)



Sweden – Supreme Administrative Court

[Högekullen, [C-808/23](#)]

Value added tax – Tax base – Parent company providing management services to its subsidiaries

Relying on the judgment of the Court of Justice in the Högekullen case ([C-808/23](#)), the Supreme Administrative Court ruled that management services provided by a parent company to its subsidiaries constituted separate supplies for the purposes of the VAT Directive, even though those subsidiaries had paid a lump sum to the parent company for all the services. In this regard, the high court emphasised that the tax authority's conclusion that this constituted a single supply, thereby precluding the possibility of determining the arm's-length value of those services using the comparison method provided for in the first paragraph of Article 72 of that Directive, was unfounded. According to the court, any reassessment of the tax base had to be carried out separately for each service. However, as the tax authorities had not provided any evidence on which to assess the market value of the various services provided by the company, there were no grounds for revaluing the tax base. Consequently, the Supreme Administrative Court overturned the tax authority's decision regarding VAT and tax penalties.

Högsta förvaltningsdomstolen, [judgment of 27.1.2026, No 3217-21 \(SV\)](#)



Belgium – Liège Labour Court

[Commune d'Ans, [C-148/22](#)]

Social policy - Equal treatment in employment and occupation - Prohibition of discrimination on grounds of religion or belief - Public sector

A local government employee in Belgium challenged the ban imposed on her regarding the wearing of a headscarf at work. In the context of the dispute giving rise to the reference for a preliminary ruling to the Court of Justice in the Commune d'Ans case ([C-148/22](#)), the Liège Labour Court, the referring court, had ordered the municipality to put an end to the discrimination created by its staff regulations, which prohibited its employees from wearing any religious symbols. On the basis of the preliminary ruling, the Liège Labour Court overturned that decision and upheld the appeal lodged against it by the local authority. It ruled that the ban on wearing religious symbols imposed by the local authority on an employee, on the basis of a workplace policy of strict neutrality, does not constitute either indirect discrimination or an unlawful restriction on freedom of worship and religion. This regulation, which prohibits any conspicuous display of ideological, philosophical or religious affiliation, was applied uniformly and consistently to all employees by the local authority.

Cour du travail de Liège, [judgment of 27.1.2026, No 18/2025 \(FR\)](#)

The Research and Documentation Directorate's intranet site lists all the analyses of follow-up decisions received and processed by the Directorate since 1 January 2000, classified by year according to the date on which the case was brought before the Court. All the analyses drawn up in the context of the follow-up to preliminary rulings are also available, in particular via the internal portal, under each preliminary ruling, under the heading 'Litigation at national level', and on Eureka, under the source 'Analyses', under the heading 'National decision'.