

Downloaded via the EU tax law app / web

EUR-Lex - CELEX:62019CJ0371 - EN - EUR-Lex

```
(function(w,d,u){w.readyQ=[];w.bindReadyQ=[];function
p(x,y){if(x=="ready"){w.bindReadyQ.push(y);}else{w.readyQ.push(x);}};var
a={ready:p,bind:p};w.$=w.jQuery=function(f){if(f===d||f===u){return
a}else{p(f)}}})(window,document) var legislativeUrl = 'http://old.eur-
lex.europa.eu/en/techleg/index.htm'; var eurovocUrl = 'http://eurovoc.europa.eu/drupal/'; var
interStyleGuideUrl = 'http://publications.europa.eu/code/en/en-000100.htm'; var sessionExpired =
false; var pageUrl = ""; var queryString = 'uri=CELEX:62019CJ0371'; var sessionTimeout =
'900000'; (function(window, document, dataLayerName, id) {
window[dataLayerName]=window[dataLayerName]||[],window[dataLayerName].push({start:(new
Date).getTime(),event:"stg.start"});var
scripts=document.getElementsByTagName('script')[0],tags=document.createElement('script');
function stgCreateCookie(a,b,c){var d="";if(c){var e=new
Date;e.setTime(e.getTime()+24*c*60*60*1e3),d="";
expires="+e.toUTCString()}document.cookie=a+"="+b+d+"; path=/" var
isStgDebug=(window.location.href.match("stg_debug")||document.cookie.match("stg_debug"))&&!window.
1); var
qP=[];dataLayerName!=="dataLayer"&&qP.push("data_layer_name="+dataLayerName),isStgDebug&&qP
qPString=qP.length>0?("?" +qP.join("&")):"";
tags.async=!0,tags.src="//opanalytics.containers.piwik.pro/"+id+".js"+qPString,scripts.parentNode.insertBefore
!function(a,n,i){a[n]=a[n]||{};for(var c=0;c Skip to main content Access to European Union law
```

EUR-Lex Access to European Union law

English EN (current language) Language ?????????? (bg) Español (es) ?eština (cs) Dansk (da)
Deutsch (de) Eesti keel (et) ?????????? (el) English (en) Français (fr) Gaeilge (ga) Hrvatski (hr)
Italiano (it) Latviešu valoda (lv) Lietuvi? kalba (lt) Magyar (hu) Malti (mt) Nederlands (nl) Polski (pl)
Português (pt) Român? (ro) Sloven?ina (sk) Slovenš?ina (sl) Suomi (fi) Svenska (sv) Guest Guest
Sign in Register My recent searches (0) × Select site language ?????????? (bg) Español (es)
?eština (cs) Dansk (da) Deutsch (de) Eesti keel (et) ?????????? (el) English (en) Français (fr)
Gaeilge (ga) Hrvatski (hr) Italiano (it) Latviešu valoda (lv) Lietuvi? kalba (lt) Magyar (hu) Malti (mt)
Nederlands (nl) Polski (pl) Português (pt) Român? (ro) Sloven?ina (sk) Slovenš?ina (sl) Suomi (fi)
Svenska (sv)

This document is an excerpt from the EUR-Lex website

Menu

EU law

Treaties Treaties currently in force Founding treaties Accession Treaties Other treaties and
protocols Chronological overview Legal acts Consolidated texts International agreements
Preparatory documents EFTA documents Lawmaking procedures Summaries of EU Legislation
Browse by EU Institutions European Parliament European Council Council of the European Union
European Commission Court of Justice of the European Union European Central Bank European
Court of Auditors European Economic and Social Committee European Committee of the Regions
Browse by EuroVoc

EU case-law

National law and case-law

Information

News Latest developments on EUR-Lex Statistics ELI register About ELI Technical information ELI implementation overview Resources for implementing ELI ELI highlights ELI testimonials Legislation in schema.org EU budget online Quick search Use quotation marks to search for an "exact phrase". Append an asterisk (*) to a search term to find variations of it (transp*, 32019R*). Use a question mark (?) instead of a single character in your search term to find variations of it (ca?e finds case, cane, care). Search tips Need more search options? Use the Advanced search \$(document).ready(function() { var quickSearchFld = \$('#QuickSearchField.autocompleteField'); typeaheadFld(quickSearchFld, ".//..//..//autocomplete.html", true, 'QuickSearch'); }); var quickSearchHelpAlt="Use quotation marks to search for an "exact phrase". Append an asterisk (*) to a search term to find variations of it (transp*, 32019R*). Use a question mark (?) instead of a single character in your search term to find variations of it (ca?e finds case, cane, care)."; var quickSearchHelp="Use quotation marks to search for an "exact phrase". Append an asterisk (*) to a search term to find variations of it (transp*, 32019R*). Use a question mark (?) instead of a single character in your search term to find variations of it (ca?e finds case, cane, care)."; You are here EUROPA EUR-Lex home EUR-Lex - CELEX:62019CJ0371 - EN

Document 62019CJ0371

Help Print this page { "service": "share", "counter": false, "css": { "button": "myButton" }, "link": "https://eur-lex.europa.eu/legal-content/HU/TXT/HTML/?uri=CELEX:62019CJ0371" } The requested document does not exist. About Site map Help Links Legal notice Newsletter Contact Other sites managed by the Publications Office EU Publications EU Open Data Portal Ted Whoiswho CORDIS Portal of the Publications Office of the EU N-Lex Switch to mobile Switch to desktop \$(document).ready(function () { var switchToDesktop = "notSelected"; var deviceDetected = "desktop"; //enable switch to desktop view for mobile devices if (deviceDetected == 'mobile') { if ((switchToDesktop == 'false' || switchToDesktop == 'notSelected') && window.innerWidth