

C_2022380EN.01000201.xml
3.10.2022

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Official Journal of the European Union

C 380/2

Request for a preliminary ruling from the Cour de cassation (Belgium) lodged on 7 June 2022 — IT
v État belge

(Case C-365/22)

(2022/C 380/02)

Language of the case: French

Referring court

Cour de cassation

Parties to the main proceedings

Applicant: IT

Defendant: État belge

Question referred

Is Article 311(1)(1) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (1) to be interpreted as meaning that end-of-life motor vehicles purchased from persons referred to in Article 314 of the directive by an undertaking selling second-hand vehicles and wrecks, which are intended to be sold 'for parts' without the parts having been removed from them, constitute second-hand goods within the meaning of that provision?

(1) OJ 2006 L 347, p. 1.