

# First Preliminary Ruling by the General Court Delivered



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European Law Forum: Prevention • Investigation • Prosecution

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## News

As of 1 October 2024, part of the jurisdiction for preliminary rulings was handed over from the Court of Justice to the General Court (→ [eucri](#)m 2/2024, 98-99). Since then, the General Court has jurisdiction to deal with requests for a preliminary ruling falling exclusively within the following areas:

- The common system of value added tax (VAT);
- The Excise Duty Directive;
- The Customs Code;
- The tariff classification of goods under the Combined Nomenclature;
- Compensation and assistance to passengers in the event of denied boarding or a delay or cancellation of transport services;
- The system for greenhouse gas emission allowance trading.

Since 1 October 2024, 55 preliminary ruling cases have been transmitted to the General Court. On 9 July 2025, the General Court concluded - by means of a judgement - its [first preliminary ruling](#) on a question regarding the interpretation of certain provisions of the Excise Duty Directive ([Case T-534/24, Gotek](#)).

The request for the preliminary ruling concerned the recovery of excise duties in a case of a fictitious supply of excise goods appearing on falsified invoices. The referring court, the Administrative Court of Osjek, Croatia, asked for the compatibility of Croatian law with Council [Directive 2008/118/EC](#) of 16 December 2008 concerning the general arrangements for excise duty. The General Court ruled that national legislation under which excise duty is chargeable on the basis of a fictitious supply of excise goods appearing on falsified invoices is not compatible with EU law.

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