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TRIBUNAL DE JUSTICIA DE LA UNIÓN EUROPEA
SOUDNÍ DVŮR EVROPSKÉ UNIE
DEN EUROPÆISKE UNIONS DOMSTOL
GERICHTSHOF DER EUROPÄISCHEN UNION
EUROOPA LIIDU KOHUS
ΔΙΚΑΣΤΗΡΙΟ ΤΗΣ ΕΥΡΩΠΑΪΚΗΣ ΕΝΩΣΗΣ
COURT OF JUSTICE OF THE EUROPEAN UNION
COUR DE JUSTICE DE L'UNION EUROPÉENNE
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SUD EUROPSKE UNIJE
CORTE DI GIUSTIZIA DELL'UNIONE EUROPEA
EIROPAS SAVIENĪBAS TIESA
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AZ EURÓPAI UNIÓ BÍRÓSÁGA
IL-QORTI TAL-ĠUSTIZZJA TAL-UNJONI EWROPEA
HOF VAN JUSTITIE VAN DE EUROPESE UNIE
TRYBUNAŁ SPRAWIEDLIWOŚCI UNII EUROPEJSKIEJ
TRIBUNAL DE JUSTIÇA DA UNIÃO EUROPEIA
CURTEA DE JUSTIȚIE A UNIUNII EUROPENE
SÚDNY DVOR EURÓPSKEJ ÚNIE
SODIŠČE EVROPSKE UNIJE
EUROOPAN UNIONIN TUOMIOISTUIN
EUROPEISKA UNIONENS DOMSTOL

CVRIA
LUXEMBOURG

JUDGMENT OF THE COURT (Grand Chamber)

16 July 2026 *

(Reference for a preliminary ruling – Protection of the financial interests of the Union – Article 325(1) TFEU – Effective judicial protection in matters covered by EU law – Second subparagraph of Article 19(1) TEU – Accounting liability proceedings – Pursuit of the independence of part of the national territory of a Member State – National amnesty law concerning acts giving rise to liability in respect of public funds – Extinction of liability within a maximum period of two months, without examination of the defence submissions and exculpatory evidence and without hearing all the parties to the proceedings – First paragraph of Article 23 of the Statute of the Court of Justice of the European Union – Stay of the main proceedings by a national court which has submitted a request for a preliminary ruling to the Court of Justice under Article 267 TFEU)

In Case C-523/24,

REQUEST for a preliminary ruling under Article 267 TFEU from the Tribunal de Cuentas (Court of Auditors, Spain), made by decision of 29 July 2024, received at the Court on 30 July 2024, in the proceedings

Sociedad Civil Catalana, Asociación Cívica y Cultural (SCC),

Ministerio Fiscal

v

RAS,

AAT,

IGA,

ARMG,

* Language of the case: Spanish.

EN

ANMG,

NMF,

ARM,

LBC and Others,

JTN,

JNB,

TPR,

OJV and Others,

MAB,

JMSI,

LPG,

CPO,

CPC,

ACO,

AMC,

ACJ,

FGS,

THE COURT (Grand Chamber),

composed of K. Lenaerts, President, T. von Danwitz (Rapporteur), Vice-President, F. Biltgen, K. Jürimäe, C. Lycourgos, M. Condinanzi and F. Schalin, Presidents of Chambers, S. Rodin, E. Regan, N. Piçarra, A. Kumin, M. Gavalec, S. Gervasoni, N. Fenger and R. Frendo, Judges,

Advocate General: D. Spielmann,

Registrar: L. Carrasco Marco, Administrator,

having regard to the written procedure and further to the hearing on 15 July 2025,

after considering the observations submitted on behalf of:

– the Sociedad Civil Catalana, Asociación Cívica y Cultural (SCC), by J.R. Chapapría García de Otazo and M. de Diego Martínez, abogados,

– the Ministerio Fiscal, by M. Martín-Granizo Santamaría, fiscal,

– RAS, AAT, IGA, ARMG, ANMG, NMF and ARM, by E. Centeno Ruiz, procurador, and F. Homs Molist, abogado,

– LBC and Others and JTN, by E. Centeno Ruiz, procurador, and M. Barnola Sarri, abogada,

– OJV and Others, by R. Blanco Blanco, procurador, and M. Marsal Ferret, abogado,

– MAB, by J. Cabré Trias, abogado,

– JMSI, by I. Elbal Sánchez, abogada,

– LPG, CPC and ACO, by G. Boyé Tuset, abogado,

– AMC, by J. Tornos Mas, abogado,

– ACJ, by M. Campa Escudero and C. Monguilod Agustí, abogados,

– the Spanish Government, by A. Gavela Llopis, acting as Agent,

– the European Commission, by C. Valero, C. Urraca Caviedes and M. Wasmeier, acting as Agents,

after hearing the Opinion of the Advocate General at the sitting on 13 November 2025,

gives the following

Judgment

1 This request for a preliminary ruling concerns the interpretation of, first, Council Regulation (EC, Euratom) No 2988/95 of 18 December 1995 on the protection of the European Communities financial interests (OJ 1995 L 312, p. 1), secondly, Article 267 and 325 TFEU, and Article 2, Article 4(3) and the second subparagraph of Article 19(1) TEU, thirdly, the first paragraph of Article 23 of the Statute of the Court of Justice of the European Union, fourthly, Articles 20, 21 and 47 of the Charter of Fundamental Rights of the European Union (‘the Charter’), fifthly, the principles of legal certainty and the protection of legitimate expectations and, sixthly, Article 6 of the Convention for the Protection of Human Rights and Fundamental Freedoms, signed in Rome on 4 November 1950 (ECHR).

2 The request has been made in proceedings for the recovery of an unjustified shortfall which is the responsibility of persons entrusted with handling public funds ('the proceedings for recovery of an unjustified shortfall') initiated by the Sociedad Civil Catalana, Asociación Cívica y Cultural (SCC) and the Ministerio Fiscal (Public Prosecutor's Office, Spain) against RAS, AAT, IGA, ARMG, ANMG, NMF, ARM, LBC and others, JTN, JNB, TPR, OJV and others, MAB, JMSI, LPG, CPO, CPC, ACO, AMC, ACJ and FGS, 35 former members of governing bodies of the Generalitat de Cataluña (Regional Government of Catalonia, Spain; 'the Generalitat') concerning their management of public funds between 2011 and 2017 in the context of the Catalan independence movement.

Legal context

European Union law

The EU Treaty

3 Article 2 TEU reads as follows:

'The [European] Union is founded on the values of respect for human dignity, freedom, democracy, equality, the rule of law and respect for human rights, including the rights of persons belonging to minorities. These values are common to the Member States in a society in which pluralism, non-discrimination, tolerance, justice, solidarity and equality between women and men prevail.'

4 Article 4(3) TEU provides:

'Pursuant to the principle of sincere cooperation, the Union and the Member States shall, in full mutual respect, assist each other in carrying out tasks which flow from the Treaties.

The Member States shall take any appropriate measure, general or particular, to ensure fulfilment of the obligations arising out of the Treaties or resulting from the acts of the institutions of the Union.

The Member States shall facilitate the achievement of the Union's tasks and refrain from any measure which could jeopardise the attainment of the Union's objectives.'

5 The second subparagraph of Article 19(1) TEU reads as follows:

'Member States shall provide remedies sufficient to ensure effective legal protection in the fields covered by Union law.'

The FEU Treaty

6 Under Article 267 TFEU:

'The Court of Justice of the European Union shall have jurisdiction to give preliminary rulings concerning:

(a) the interpretation of the Treaties;

(b) the validity and interpretation of acts of the institutions, bodies, offices or agencies of the Union;

Where such a question is raised before any court or tribunal of a Member State, that court or tribunal may, if it considers that a decision on the question is necessary to enable it to give judgment, request the Court to give a ruling thereon.

…'

7 Article 325 TFEU provides:

'1. The Union and the Member States shall counter fraud and any other illegal activities affecting the financial interests of the Union through measures to be taken in accordance with this Article, which shall act as a deterrent and be such as to afford effective protection in the Member States, and in all the Union's institutions, bodies, offices and agencies.

…'

The Charter

8 Title VI of the Charter, under the heading 'Justice', includes Article 47 thereof, entitled 'Right to an effective remedy and to a fair trial', which is worded as follows:

'Everyone whose rights and freedoms guaranteed by the law of the Union are violated has the right to an effective remedy before a tribunal in compliance with the conditions laid down in this Article.

Everyone is entitled to a fair and public hearing within a reasonable time by an independent and impartial tribunal previously established by law. …

…'

The Statute of the Court of Justice of the European Union

9 Under the first paragraph of Article 23 of the Statute of the Court of Justice of the European Union:

'In the cases governed by Article 267 [TFEU], the decision of the court or tribunal of a Member State which suspends its proceedings and refers a case to the Court of Justice shall be notified to the Court by the court or tribunal concerned. The decision shall then be notified by the Registrar of the Court to the parties, to the Member States, to the European Parliament, to the Council [of the European Union], to the [European] Commission and to the European Central Bank, as well as to the institution, body, office or agency of the Union which adopted the act the validity or interpretation of which is in dispute.'

Regulation No 2988/95

10 Article 1(2) of Regulation No 2988/95 provides:

'"Irregularity" shall mean any infringement of a provision of Community law resulting from an act or omission by an economic operator, which has, or would have, the effect of prejudicing the general budget of the Communities or budgets managed by them, either by reducing or losing revenue accruing from own resources collected directly on behalf of the Communities, or by an unjustified item of expenditure.'

Spanish law

The Constitution

11 Article 136 of the Constitución española (Spanish Constitution; 'the Constitution') provides:

'1. The Tribunal de Cuentas [(Court of Auditors, Spain)] is the supreme body charged with auditing the accounts and financial management of the State and the public sector.

It shall be directly answerable to the Cortes Generales [(Spanish Parliament)] and shall discharge its duties as delegated by the latter when examining and verifying the General Accounts of the State.

2. The State Accounts and those of the State's public sector shall be submitted to the Tribunal de Cuentas [(Court of Auditors)] and shall be audited by the latter.

…

3. The members of the Tribunal de Cuentas [(Court of Auditors)] shall enjoy the same independence and protection from dismissal and shall be subject to the same rules on ineligibility as judges.

4. An organic law shall govern the composition, organisation and duties of the Tribunal de Cuentas [(Court of Auditors)].'

The LOTCU

12 Article 5 of Ley Orgánica 2/1982 del Tribunal de Cuentas (Organic Law No 2/1982 on the Tribunal de Cuentas (Court of Auditors)) of 12 May 1982 (BOE No 121, of 21 May 1982, p. 13290; 'the LOTCU') provides that 'Tribunal de Cuentas [(Court of Auditors)] is to perform its duties independently and in accordance with the legal order'.

13 Article 15 of the LOTCU provides:

'1. Judicial proceedings relating to public funds, which are within the jurisdiction of the Tribunal de Cuentas [(Court of Auditors)], shall be conducted with regard to the accounts which must be rendered by persons who receive, control, manage, retain, use or employ public property, funds or assets.

2. Jurisdiction over public funds shall extend to public moneys or assets, as well as ancillary obligations imposed as a guarantee for their management.'

14 Article 30(2) of the LOTCU, in the applicable version, reads as follows:

'The audit councillors of the Tribunal de Cuentas [(Court of Auditors)] shall be independent and irremovable.'

15 Under Article 33(1) of the LOTCU:

'The members of the Tribunal de Cuentas [(Court of Auditors)] shall be subject to the same grounds for incapacity, incompatibility and prohibitions as established for judges in the Ley orgánica del Poder Judicial [(Organic law on the Judiciary)].'

16 Under Article 36 of the LOTCU:

'The President and the audit councillors of the Tribunal de Cuentas [(Court of Auditors)] may be removed from their functions only on account of the end of their mandate, resignation accepted by the Spanish Parliament, incapacity, incompatibility or serious failure to fulfil the obligations of their office.'

The LFTCU

17 Article 24 of Ley 7/1988 de Funcionamiento del Tribunal de Cuentas (Law No 7/1988 on the functioning of the Tribunal de Cuentas (Court of Auditors)) of 5 April 1988 (BOE No 84, of 7 April 1988, p. 10459; 'the LFTCU') provides:

'The members of the Tribunal de Cuentas [(Court of Auditors)] shall perform their duties in accordance with the principles of impartiality and dignity inherent therein, ensure that the cases entrusted to them are diligently and effectively handled, attend all plenary sessions and committee meetings to which they are invited and shall not be liable to prosecution for opinions expressed in the exercise of their duties.

The President and the members shall be obliged to recuse themselves in cases concerning entities in which they have been involved in matters of management, advice or administration or with which they themselves or relatives up to the second degree of consanguinity or affinity have maintained an interest.'

18 According to Article 60 of the LFTCU:

'1. The accounting court shall rule within the confines of the claims and arguments put forward by the parties.

2. However, if at the time of delivery of its decision, that court considers that the question before it may not have been properly assessed by the parties on account of the fact that other grounds may justify or preclude the action concerning liability in respect of public funds, it shall inform the parties concerned by way of an order in which, while noting that it has no bearing on the final decision, that court expresses its opinion and grants those parties a common time limit of no more than 10 days to formulate their arguments, suspending, as the case may be, the time limit for giving a ruling.'

The LOA

19 The preamble to Ley Orgánica 1/2024 de amnistía para la normalización institucional, política y social en Cataluña (Organic Law No 1/2024 on amnesty for institutional, political and social normalisation in Catalonia) of 10 June 2024 (BOE No 141, of 11 June 2024, p. 67764; 'the LOA') states:

'I

…

From the point of view of EU law, the institution of amnesty is well recognised. …

Consequently, the Court of Justice of the European Union in its [judgment of 29 April 2021, *X (European arrest warrant – Ne bis in idem)* (C-665/20 PPU, EU:C:2021:339)], not only recognises the possibility of amnesties but, furthermore, provides that their aim is to remove the criminal nature of the acts to which they apply, and, in the event that a conviction has already been handed down, its execution will be brought to an end, which means, therefore, in principle, that the penalty imposed may no longer be executed.

More recently, in its [judgment of 16 December 2021, *AB and Others (Revocation of an amnesty)* (C-203/20, EU:C:2021:1016)], that Court established the possibility of discontinuing criminal proceedings and ceasing penalties, on the basis of judicial decisions delivered by virtue of an amnesty resulting from a legislative procedure.

In the same vein, the European Court of Human Rights [(ECtHR)] recognised the validity and political appropriateness of amnesties, by setting a limit in respect of grave breaches of human rights, on the ground that there are acts which cannot be separated from the obligation of States to prosecute and punish them (inter alia, [ECtHR, 27 May 2014, *Marguš v. Croatie* (CE:ECHR:2014:0527JUD000445510)]).

For their part, both the Council of Europe and the European Commission for Democracy through Law ("the Venice Commission") also clarified the validity of measures such as amnesty and their compatibility with judicial decisions, such as in Recommendation CM/Rec (2010) 12 and Opinion No 710/2012 CDL-AD(2013)009 issued during the plenary session of 8 and 9 March 2013.

…

V

…

On the other hand, the character of a special law that creates an exemption from the application of existing rules based on the facts in a given context in the general interest should mean that the courts that were hearing the proceedings at the time when this law was approved should immediately lift the measures restricting rights that had been adopted, even in those cases where there is a possible suspension of court proceedings. This is because any limitation on the exercise of rights and freedoms must always observe the requirements laid down in the [ECHR], the [Charter] and the [Constitution], guaranteeing a solid legal basis for restrictions of rights and freedoms.

This provision is consistent with the regime established for questions of unconstitutionality under Article 163 of the Constitution and those referred for preliminary rulings under Article 267 [TFEU]. Furthermore, it should be borne in mind that the possible implementation of the mechanisms regulated in these provisions does not affect the validity or effectiveness of laws.

…

In conclusion, this law seeks to provide legal certainty, respect for the principle of legality and a legal framework for the impartial protection of fundamental rights, taking into account the recommendations of the Venice Commission which, in its opinion of 2013, emphasised the importance of maintaining a clear distinction between the legislative and judicial powers in the implementation of amnesty, ensuring respect for judicial autonomy and democratic principles.

VI

…

This approach, which is in any case abstract since it in no way involves an assessment as to the existence of facts capable of being included in each of these exclusions, is essential in accordance with what the [Venice Commission] stated in its opinion of 11 March 2013, adopted at its 94th plenary meeting. Thus, it is the responsibility of the legislature to establish the criteria used to determine who may benefit from the amnesty, and it is the responsibility of the judiciary to identify the specific persons who come within the scope defined by the legislature.

…

In accordance with the guidelines of the Venice Commission, a precise and detailed definition of acts eligible for amnesty has been established in order to ensure legal certainty and equality before the law. This information is essential, in particular, where the issue of the misappropriation of public funds is concerned, and makes it possible clearly to distinguish acts which may be eligible for amnesty from acts of corruption to which such a measure is not applicable.

…'

20 Article 1 of the LOA, entitled 'Objective scope', provides:

'1. The following acts giving rise to criminal or administrative liability or liability in respect of public funds, performed in the context of the consultations held in Catalonia on 9 November 2014 and 1 October 2017, and the preparation or consequences thereof, are hereby amnestied, provided that they were carried out between 1 November 2011 and 13 November 2023, together with the following actions carried out between those dates in relation to what is known as the Catalan independence process, even if they are not related to the abovementioned consultations or were carried out after those consultations took place:

(a) Acts committed with the intention of claiming, promoting or procuring the secession or independence of Catalonia, as well as acts that contributed to the achievement of such aims.

…

This shall also include actions carried out, in a personal or institutional capacity, with the aim of disseminating the independence project, gathering information and acquiring knowledge about similar experiences or procuring the support of other public or private entities to achieve Catalan independence.

Similarly, acts directly or indirectly linked to what is known as the independence process in Catalonia or to its leaders within the context of that process, and carried out by those who have manifestly or demonstrably provided assistance, collaboration, advice of any kind, representation, protection or security to those responsible for the conduct referred to in the first paragraph of this point, or have obtained information to that end, shall also be included.

(b) Acts committed with the intention of calling for, promoting or procuring the holding of the consultations that took place in Catalonia on 9 November 2014 and 1 October 2017 by any person who lacked the authority to do so or whose actions in calling or holding those consultations have been declared unlawful, as well as acts that contributed to the holding of those consultations.

…

(c) Acts of disobedience, whatever their nature, public disorder, attacks against the authorities, their agents and public officials, or acts of resistance carried out with the aim of enabling the holding of the popular consultations referred to in subparagraph (b) above, and the consequences of such acts, as well as any other acts defined as criminal offences carried out with the same intention.

In any event, … any other acts consisting in the approval or implementation of laws, regulations or resolutions by public authorities or officials that were carried out for the purpose of enabling, facilitating or assisting with the holding of the consultations referred to in subparagraph (b) above shall be included.

…

2. The acts giving rise to criminal or administrative liability or liability in respect of public funds which were amnestied under paragraph 1 above shall be amnestied irrespective of their level of implementation, including preparatory acts, and irrespective of the form of involvement, be it perpetration or participation.

…’

21 Article 2 of the LOA, entitled ‘Exclusions’, provides, in point (e):

‘The following are, in any event, excluded from the application of the amnesty provided for in Article 1:

…

(e) Acts that constitute criminal offences affecting the financial interests of the Union.’

22 Under Article 3 of the LOA:

‘The amnesty declared under this law results in the extinction of criminal or administrative liability, or liability in respect of public funds, in the terms laid down in this Title.'

23 Article 8 of the LOA, entitled ‘Effects on civil liability and concerning public funds’ states in paragraph 3:

‘Interim measures ordered in pre-trial proceedings or at first instance … shall be lifted.’

24 In accordance with Article 10 of the LOA, entitled ‘Preferential and urgent handling’:

‘The application of the amnesty in each case shall be the responsibility of the judicial, administrative or accounting bodies designated in this law, which shall adopt the relevant decisions in compliance with this law, as a matter of priority and urgency, regardless of the stage of the administrative procedure or judicial proceedings or proceedings relating to public funds concerned.

Decisions shall be delivered within a maximum period of two months, without prejudice to subsequent appeals, which shall not have suspensory effect.’

25 Article 13 of the LOA, entitled ‘Proceedings in respect of public funds’, provides as follows in paragraph 3 thereof:

‘Where the proceedings to determine liability in respect of public funds brought before the Tribunal de Cuentas [(Court of Auditors)] are at the first-instance or appeal stage, the competent bodies of that Court, after hearing the State Counsel’s Office and the public sector bodies adversely affected by the loss of public funds or assets connected with the amnestied facts, shall declare that the natural or legal persons concerned have no liability in respect of public finances, where those public sector bodies have not raised any objections.’

The dispute in the main proceedings and the questions referred for a preliminary ruling

26 On 17 February 2022 and 13 April 2022, the SSC and the Public Prosecutor’s Office lodged with the Tribunal de Cuentas (Court of Auditors), which is the referring court, applications seeking a finding in proceedings for the recovery of an unjustified shortfall of a loss to the public assets of the Generalitat and a declaration that the defendants in the main proceedings are directly liable for that loss in respect of public funds. The SSC and the Public Prosecutor’s Office seek, in that regard, that the defendants in the main proceedings be ordered to pay the Treasury of the Generalitat the specific amounts referred to in their applications, determined in accordance with their role in the damage caused to it.

27 The SSC and the Public Prosecutor's Office assessed that loss in the amount of EUR 5 309 807.02 and 3 429 342.43, respectively.

28 It follows from the order for reference that, according to the SSC and the Public Prosecutor's Office, that loss resulted from certain expenditure which can be grouped into two categories, namely, first, expenditure incurred for the holding, on 1 October 2017, of an illegal referendum on the independence of Catalonia, and, secondly, expenditure incurred in order to develop the 'external action' of the Generalitat in the financial years 2011 to 2017, that is to say in order to promote the independence of Catalonia internationally during that period.

29 More specifically, the expenditure incurred in holding the referendum covers, in essence, the following items, namely: (i) costs of acquiring software and computer applications channelling the participation of volunteers in the organisation of the referendum; (ii) advertising expenditure; (iii) costs of setting up a register of voters established abroad; (iv) display expenditure; (v) costs of acquiring the equipment necessary for holding the referendum (ballot papers, polling surveys, convening members of polling stations); (vi) expenditure arising from the use of public premises for the referendum; (vii) expenditure on campaigns relating to the image of the Generalitat abroad; (viii) costs relating to the invitation of Members of the European Parliament to visit Catalonia in the days preceding the referendum; (ix) costs associated with the engagement of international experts and observers.

30 As regards the expenditure incurred in order to develop the 'external action' of the Generalitat in the financial years 2011 to 2017, that expenditure covers, in essence, the following items, namely: (i) expenditure incurred by the Secretaría d'Acció Exterior i Unió Europea (External Action and European Union Secretariat of the Generalitat, Spain) with a view to commissioning reports on international treaties to which the Kingdom of Spain is a party; (ii) expenses incurred by the various delegations of the Generalitat abroad; (iii) expenses incurred by the Consejo de Diplomacia Pública de Cataluña (Public Diplomacy Council of Catalonia, Spain) in order to promote the independence process.

31 During the investigation stage of the proceedings for the recovery of an unjustified shortfall, interim measures were adopted consisting of a security of EUR 4 146 274.97, in respect of liability for the facts relating to the expenditure incurred in holding the illegal referendum and the provision of a bank guarantee of EUR 5 422 411.10 in respect of liability for the acts relating to the expenditure incurred for the development of 'external action' of the Generalitat.

32 By a procedural order of 29 May 2024, the referring court declared that the legal debate was closed and the case was under deliberation.

33 On 11 June 2024, the LOA, Article 3 of which provides that the amnesty declared under that law entails the extinction of criminal or administrative liability or

liability in respect of public funds under the conditions contained therein, entered into force.

34 The referring court notes that it is required to examine whether the conditions laid down by the LOA have been fulfilled as regards the facts at issue in the main proceedings. However, that court has doubts as to the compatibility of that law with EU law.

35 First, it observes that the exclusion from the scope of the LOA, by virtue of Article 2(e) thereof, of 'acts that constitute criminal offences affecting the financial interests of the European Union' means that acts which by nature are not criminal offences but which affect the financial interests of the Union, such as acts giving rise to liability in respect of public funds governed by Article 1(1)(a) to (c) of the LOA, read in conjunction inter alia with Article 1(2) may be covered by the amnesty. However, such an amnesty could be incompatible with the Court's broad interpretation of the concept of 'protection of the financial interests of the Union'.

36 The referring court adds that the provisions of Article 1(1)(a) to (c) of the LOA, read in conjunction inter alia with paragraph 2 of that article and with Article 2(e) of that law, may also infringe the principle of sincere cooperation enshrined in Article 4(3) TEU in so far as they could lead to the extinction of liability and consequently to immunity in respect of public funds arising from the unlawful management of the public assets of the Generalitat. Since one of the main objectives of EU law is to prevent impunity as regards fraud and corruption, that court has difficulty reconciling the effectiveness of that objective with the provisions of the LOA at issue.

37 Secondly, Article 10 of the LOA imposes a preferential and summary procedure combined with a mandatory time limit for giving a ruling of two months, where the decision is liable only to be the subject of non-suspensory appeals. According to that court, such a provision could infringe Article 47 of the Charter, in so far as that time limit would not necessarily make it possible to undertake measures of inquiry in order to determine that the conditions laid down in the LOA had been satisfied.

38 Thirdly, Article 13(3), *in fine*, of the LOA subjects a final decision on the extinction of accounting liability to the sole condition that no objections have been raised by the public sector bodies adversely affected, without providing for any mechanism for a scenario in which the parties which brought the proceedings for recovery of an unjustified shortfall would express their opposition. That court asks whether that rule is compatible with the principle of effective and deterrent prevention of fraud and any other illegal activities affecting the financial interests of the Union.

39 Fourthly, the provisions of Article 1(1)(a) to (c) of the LOA, read in conjunction with the provisions of Article 1(2) to (4) and Article 2(e) of that law, are liable to

infringe the principles of legal certainty and protection of legitimate expectations, on account of the vague nature of the scope of that law.

40 Fifthly, that infringement of the principle of legal certainty could lead to an infringement of the principles of equality and non-discrimination set out in Articles 20 and 21 of the Charter and in Article 2 TEU.

41 Sixthly, the referring court is uncertain as to whether Article 8(3) of the LOA, which provides for the mandatory lifting of interim measures provided for under national law to protect the financial interests of the Union, is compatible with the right to a fair trial and the principle of effective judicial protection.

42 Seventhly, Article 13(3) of that law, which provides for the exemption from liability in respect of public funds during the first instance trial, without hearing all the parties to the proceedings, could entail a limitation of the right to a fair hearing of all parties and the exercise of the judicial function by the referring court.

43 Eighthly, the referring court asks whether the provisions of Article 8(3), Article 10 and Article 13(3) of the LOA, in conjunction with the preamble to that law, do not harm the effectiveness of the reference for a preliminary ruling referred to in Article 267 TFEU and the first paragraph of Article 23 of the Statute of the Court of Justice of the European Union.

44 In those circumstances, the Tribunal de Cuentas (Court of Auditors) decided to stay the proceedings and to refer the following questions to the Court of Justice for a preliminary ruling:

‘(1) Should [Regulation No 2988/95] and Article 325 TFEU (the principle of effective and deterrent prevention of fraud and any other illegal activity affecting the financial interests of the European Union), along with Article 4(3) TEU (the principle of sincere cooperation), be interpreted as meaning that they are not compatible with the extinguishing of [liability in respect of public funds] established in Article 1(1)(a) [to] (c), (2) [to] (4) and Article 2(e) of the LOA taking into account the circumstance that the alleged [liability in respect of public funds] claimed in the [proceedings for recovery of an unjustified shortfall] involves an “effect on the financial interests of the EU”, both (i) if the Court of Justice of the European Union were to give a “restrictive interpretation” to the concept of “protection of the financial interests of the European Union” (which would only cover illegal management activities carried out using public funds from the EU), and (ii) if it were to give a “broad interpretation” to that concept (which would also cover illegal management activities carried out using public funds from a Member State but causing actual or potential loss to the budget of the EU)?

(2) If the Court of Justice were to give a “restrictive interpretation” to the concept of “protection of the financial interests of the European Union”, should [Article] 2 and [Article] 19(1)(2) TEU and Article 47 of the [Charter]

be interpreted as meaning that they are not compatible with Article 10 of the LOA, inasmuch as the mandatory period of two months permitted for the delivery of a decision laid down in that provision would be contrary to the right of every person to a fair trial within "a reasonable time" and would constitute "external pressure" on the court in the case that, before making a decision as to the application of the LOA in the present proceedings for recovery of public funds No B-180/21, it is necessary to carry out some kind of final evidentiary procedure to prove the origin (national or EU budget) or intended purpose (promoting Catalonia's independence outside Spain during the financial years from 2011 to 2017) of the public funds used to incur the expenses referred to in the applicants' submissions?

(3) Should Article 325 TFEU and [Regulation No 2988/95], in conjunction with Article 47 of the Charter and Article 6 [ECHR], be interpreted as meaning that they are not compatible with the provisions of Article 13(3) *in fine* of the LOA, bearing in mind that that provision does not contain any type of mechanism (procedure, legal action, etc.) that would allow the parties that have brought the accounting action (in the present [proceedings for recovery of an unjustified shortfall], the SCC and the [Public Prosecutor's Office]) to raise an objection to the finding in the proceedings at first instance that there is no [liability in respect of public funds], merely requiring that the injured public sector entities (in these accounting proceedings, the [Generalitat], which did not even appear in the proceedings to bring the [action in respect of public funds] and was therefore deemed to have withdrawn) have not objected?

(4) Should the principles of legal certainty and legitimate expectations, in conjunction with Article 325 TFEU and [Regulation No 2988/95], be interpreted as incompatible with Article 1(1)(a) [to] (c) of the LOA, in conjunction with the provisions of paragraphs (2) [to] (4) of that article, given the lack of clarity and precision in the definition of the objective, subjective and temporal scope of the LOA, which could result – in the present [proceedings for recovery of an unjustified shortfall] – in this Advisor to the Court of Auditors declaring that no [liability in respect of public funds] arises from actions affecting the financial interests of the European Union that were not in fact those envisaged within the scope of the LOA?

(5) Should Articles 20 and 21 of the Charter be interpreted as meaning that they are not compatible with the provisions of Article 1(1)(a) [to] (c) of the LOA, in conjunction with the provisions of paragraphs (2) [to] (4) of that article and the preamble to that legislation, since, as a result of the abovementioned lack of clarity and precision in the definition of the scope of the LOA, which could lead to a situation in which it is held incorrectly that there is no [liability in respect of public funds], in turn, that circumstance would also give rise to discriminatory or unequal situations in respect of persons who have been convicted of [liability in respect of public funds] in other

proceedings for recovery of public funds, which relate to events occurring in the same geographical area (the Autonomous Community of Catalonia) and within the period included in the temporal scope of the LOA?

(6) Should [Article] 2 and [the second subparagraph of Article 19(1)] TEU and Article 47 of the Charter be interpreted as meaning that they are not compatible with Article 8(3) of the LOA, which provides for the one-sided, mandatory lifting of interim measures, without leaving any discretion for the court, unlike the procedure applicable in all other proceedings for recovery of public funds, in which, by reference to the LFTCU, the general rules laid down in [Ley 1/2000, de Enjuiciamiento Civil (Law No 1/2000 on the Code of Civil Procedure), of 7 January 2000 (BOE No 7, of 8 January 2000, p. 575)] covering interim measures are applied?

(7) Should [Article] 2 and [the second subparagraph of Article 19(1)] TEU, Article 47 of the Charter and Article 6 [ECHR] be interpreted as meaning that they are not compatible with the provisions of Article 13(3) of the LOA (finding of no [liability in respect of public funds] in proceedings at first instance), in so far as this provision does not permit a prior hearing for a public sector body (despite the fact that that body has the *ex lege* right to institute accounting proceedings) and neither does it give the court the possibility of hearing cases in which a defendant has argued that he or she has not participated in the acts of which he or she is accused, having regard to the fact that, in the present [proceedings for recovery of an unjustified shortfall], a public body has appeared as co-applicant, and that some defendants have argued that they did not participate in the events at issue?

(8) Should [Article] 2 and [the second subparagraph of Article 19(1)] TEU and Article 47 of the Charter, in particular in conjunction with Article 267 TFEU and [the first subparagraph of Article 23] of the Statute of the Court of Justice of the European Union …, be interpreted as meaning that the suspensory effect of a reference for a preliminary ruling and the effectiveness of the final decision of the Court of Justice are not compatible with [Article] 8(3), [Article] 10 and [Article] 13(3), in conjunction with the provisions of the preamble to the LOA (see the tenth and eleventh paragraphs of Section V), which would impose a situation where the LOA would have absolute effectiveness, depriving the resolution of the question referred for a preliminary ruling of any useful effect, and infringing the principles of the primacy and direct effect of EU law?’

The jurisdiction of the Court

45 In their written observations, the Public Prosecutor’s Office, RAS, JTN, ANMG, AAT, NMF, IGA, ARM and ARMG maintained, in essence, that amnesties are not governed by EU law, so that the Court of Justice does not have jurisdiction to rule on the questions raised by the referring court.

46 In that regard, it is clear that even though the adoption and revocation of an amnesty fall within the competence of the Member States (see, to that effect, judgment of 16 December 2021, *AB and Others (Revocation of an amnesty)*, C-203/20, EU:C:2021:1016, paragraph 40), the fact remains that the Member States are required, when exercising that competence, to comply with their obligations deriving from EU law (see, to that effect, judgments of 24 July 2023, *Lin*, C-107/23 PPU, EU:C:2023:606, paragraph 82 and the case-law cited, and of 25 February 2025, *Sąd Rejonowy w Białymstoku and Adoreikė*, C-146/23 and C-374/23, EU:C:2025:109, paragraph 33 and the case-law cited).

47 As is apparent from the order for reference, the questions referred for a preliminary ruling concern the interpretation of provisions of EU law imposing obligations on the Member States, namely, first, Articles 267 and 325 TFEU and Article 2, Article 4(3) and the second subparagraph of Article 19(1) TEU and, secondly, Regulation No 2988/95, in order to allow the referring court to assess the conformity of the LOA with those provisions of EU law.

48 Thus, without prejudice to the examination of the admissibility of the request for a preliminary ruling, the Court has, in principle, jurisdiction to interpret those provisions in the context of a reference made under Article 267 TFEU.

49 As regards, more specifically, Article 19 TEU, the defendants in the main proceedings and the Spanish Government however submit that the questions concerning Article 19 do not concern a situation falling within the scope of EU law.

50 In that regard, it should be noted that Article 19 TEU, which gives concrete expression to the value of the rule of law stated in Article 2 TEU (judgments of 27 February 2018, *Associação Sindical dos Juízes Portugueses*, C-64/16, EU:C:2018:117, paragraph 32, and of 5 June 2023, *Commission* v *Poland (Independence and private life of judges)*, C-204/21, EU:C:2023:442, paragraph 69), provides in the second subparagraph of paragraph 1 thereof that Member States are to provide remedies sufficient to ensure effective judicial protection for individual parties in the fields covered by EU law. It is therefore for the Member States to establish a system of legal remedies and procedures ensuring effective judicial review in those fields (judgments of 27 February 2018, *Associação Sindical dos Juízes Portugueses*, C-64/16, EU:C:2018:117, paragraph 34; of 26 March 2020, *Miasto Łowicz and Prokurator Generalny*, C-558/18 and C-563/18, EU:C:2020:234, paragraph 32; and of 11 July 2024, *Hann-Invest and Others*, C-554/21, C-622/21 and C-727/21, EU:C:2024:594, paragraph 34).

51 It must be added that the second subparagraph of Article 19(1) TEU refers to 'the fields covered by Union law', irrespective of whether the Member States are implementing Union law (judgments of 27 February 2018, *Associação Sindical dos Juízes Portugueses*, C-64/16, EU:C:2018:117, paragraph 29; of 26 March 2020, *Miasto Łowicz and Prokurator Generalny*, C-558/18 and C-563/18,

EU:C:2020:234, paragraph 33, and of 11 July 2024, *Hann-Invest and Others*, C-554/21, C-622/21 and C-727/21, EU:C:2024:594, paragraph 35).

52 That provision is intended to apply, from a substantive point of view, to any national judge or court capable of ruling on questions concerning the interpretation or application of EU law and which therefore fall within the fields covered by EU law, within the meaning of that provision (judgment of 25 February 2025, *Sąd Rejonowy w Białymstoku and Adoreikė*, C-146/23 and C-374/23, EU:C:2025:109, paragraph 34 and the case-law cited).

53 In the present case, first, as is apparent from paragraph 35 of the present judgment, the referring court considers that, pursuant to the provisions of the LOA, acts which by nature are not criminal offences but which affect the financial interests of the Union are liable to be subject to an amnesty. As regards that premiss, it asks whether such an interpretation is compatible with the broad construction of the concept of protection of the financial interests of the Union in the Court's case-law.

54 Secondly, in the light of the potential application of the amnesty under Article 1 of the LOA, the referring court is required to verify, in accordance with Article 2(e) of that law, whether the acts at issue must be classified as offences affecting the financial interests of the Union, within the meaning of Article 325 TFEU.

55 It follows that the Tribunal de Cuentas (Court of Auditors) can indeed rule, within the procedural framework defined by the LOA, on questions concerning the interpretation or application of Article 325 TFEU, which entails that procedural framework's being compatible with the second subparagraph of Article 19(1) TEU.

56 It must therefore be held that the interpretation of the provisions referred to in paragraph 47 of the present judgment fall within the Court's jurisdiction under Article 267 TFEU.

Admissibility of the request for a preliminary ruling

57 The defendants in the main proceedings disputed the admissibility of the request for a preliminary ruling in its entirety, on the ground that the Tribunal de Cuentas (Court of Auditors) is not a 'court or tribunal' within the meaning of Article 267 TFEU, in so far as it does not exercise judicial functions and is not independent or impartial.

58 In that regard, it follows from settled case-law that, in order to determine whether the body in question is a 'court or tribunal' within the meaning of Article 267 TFEU, which is a question governed by EU law alone, the Court takes account of a number of factors, such as, inter alia, whether the body is established by law, whether it is permanent, whether its jurisdiction is compulsory, whether its procedure is *inter partes*, whether it applies rules of law and whether it is

independent (see judgments of 30 June 1966, *Vaassen-Göbbels*, 61/65, EU:C:1966:39, p. 273, of 21 January 2020, *Banco de Santander*, C-274/14, EU:C:2020:17, paragraph 51, and of 7 May 2024, *NADA and Others*, C-115/22, EU:C:2024:384, paragraph 35 and the case-law cited).

59 It remains nonetheless necessary, in order that a national court or tribunal may refer a question to the Court of Justice, that there is a case pending before it and that it is called upon to give judgment in proceedings intended to lead to a decision of a judicial nature (orders of 5 March 1986, *Greis Unterweger*, 318/85, EU:C:1986:106, paragraph 4, and of 25 April 2018, *Secretaria Regional de Saúde dos Açores*, C-102/17, EU:C:2018:294, paragraph 33 and the case-law cited, and judgment of 3 May 2022, *CityRail*, C-453/20, EU:C:2022:341, paragraph 42).

60 In the present case, the defendants in the main proceedings claim, on the one hand, that the Tribunal de Cuentas (Court of Auditors) does not belong to the judiciary and that its members essentially carry out functions entailing accounting review of economic and financial activity and not judicial functions.

61 In this respect, it follows from the Court's case-law that the fact that a referring body carries out such functions of accounting review is not an obstacle to its being classified as a court or tribunal within the meaning of Article 267 TFEU where it exercises, in the context which gave rise to the reference for a preliminary ruling, a judicial function (see, to that effect, judgment of 13 July 2023, *Achilleion*, C-313/22, EU:C:2023:574, paragraph 36).

62 In order to establish whether a national body, entrusted by law with different categories of function, is to be regarded as a 'court or tribunal' within the meaning of Article 267 TFEU, it must be determined in what specific capacity, judicial or administrative, it is acting within the particular legal context in which it seeks a ruling from the Court, in order for it to be ascertained whether there is a case pending before it and whether it is called upon to give judgment in proceedings intended to lead to a decision of a judicial nature (judgment of 16 February 2017, *Margarit Panicello*, C-503/15, EU:C:2017:126, paragraph 28 and the case-law cited).

63 In the present case, it is apparent from the order for reference and from the written observations of the Spanish Government that the Tribunal de Cuentas (Court of Auditors) exercises, in accordance with Article 15 of the LOTCU, judicial functions in the context of the procedure for the recovery of an unjustified shortfall.

64 On the other hand, the defendants in the main proceedings call into question the observance of the requirements of independence and impartiality on the part of the Tribunal de Cuentas (Court of Auditors).

65 First, they claim that the system for the appointment of audit councillors by the Spanish Parliament does not present a sufficient guarantee of independence and impartiality. Next, the audit councillor who made the reference for a preliminary

ruling is close to the political party that opposes the LOA. She demonstrated a lack of impartiality in the grounds of the order for reference and by conducting the main proceedings so as to be able to wait for the LOA to be adopted and call it into question in the context of the present preliminary ruling proceedings, in parallel with the constitutional complaint brought before the Tribunal Constitucional (Constitutional Court, Spain) by that political party. That councillor, moreover, has no guarantee of irremovability in the division to which she is assigned or as a member of the dispute section. Finally, those defendants maintain that the independence of the Tribunal de Cuentas (Court of Auditors) is compromised by the fact that the investigating officers in the proceedings for recovery of an unjustified shortfall are appointed from among the public officials assigned to the province in which the acts in question took place or from among the officials of the Tribunal de Cuentas (Court of Auditors).

66 It is apparent from the Court's case-law that that requirement that courts be independent, which is inherent in the task of adjudication, forms part of the essence of the right to effective judicial protection and the fundamental right to a fair hearing, which are of cardinal importance as a guarantee that all the rights which individuals derive from EU law will be protected and that the values common to the Member States set out in Article 2 TEU, in particular the value of the rule of law, will be safeguarded (judgment of 11 July 2024, *Hann-Invest and Others*, C-554/21, C-622/21 and C-727/21, EU:C:2024:594, paragraph 49 and the case-law cited).

67 That requirement of independence has two aspects to it. The first aspect, which is external, requires that the body concerned exercise its functions wholly autonomously, without being subject to any hierarchical constraint or subordinated to any other body and without taking orders or instructions from any source whatsoever, being thus protected against external interventions or pressure liable to impair the independent judgment of its members and to influence their decisions (judgment of 11 July 2024, *Hann-Invest and Others*, C-554/21, C-622/21 and C-727/21, EU:C:2024:594, paragraph 50 and the case-law cited).

68 In that regard, it should be noted that the irremovability of the members of the body concerned constitutes a guarantee that is essential to judicial independence in that it serves to protect the person of those who have the task of adjudicating in a dispute (judgment of 7 May 2024, *NADA and Others*, C-115/22, EU:C:2024:384, paragraph 42 and the case-law cited).

69 More specifically, the principle of irremovability, the cardinal importance of which is to be emphasised, requires, in particular, that judges may remain in post provided that they have not reached the obligatory retirement age or until the expiry of their mandate, where that mandate is for a fixed term. While it is not absolute, exceptions to that principle must be warranted by legitimate and compelling grounds, subject to the application of the principle of proportionality. Thus it is widely accepted that judges may be dismissed if they are deemed unfit for the purposes of carrying out their duties on account of incapacity or a serious

breach of their obligations, provided the appropriate procedures are followed (see, to that effect, judgment of 7 May 2024, *NADA and Others*, C-115/22, EU:C:2024:384, paragraph 43 and the case-law cited).

70 The guarantee of irremovability of the members of a court or tribunal thus requires that dismissals of members of that body should be determined by specific rules, by means of express legislative provisions offering safeguards that go beyond those provided for by the general rules of administrative law and employment law which apply in the event of an unlawful dismissal (judgment of 7 May 2024, *NADA and Others*, C-115/22, EU:C:2024:384, paragraph 44 and the case-law cited).

71 The second aspect of the concept of independence, which is internal, is linked to 'impartiality' and seeks to ensure a level playing field for the parties to the proceedings and their respective interests with regard to the subject matter of those proceedings. That aspect requires objectivity and the absence of any interest in the outcome of the proceedings apart from the strict application of the rule of law (judgment of 11 July 2024, *Hann-Invest and Others*, C-554/21, C-622/21 and C-727/21, EU:C:2024:594, paragraph 51 and the case-law cited).

72 In the light of the arguments made by the defendants in the main proceedings, it should be noted, first of all, that the mere fact that the legislative authority plays a part in the process for appointing a judge does not give rise to a relationship of subordination to that authority or to doubts as to the judge's impartiality, if, once appointed, he or she is not subject to any pressure and does not receive any instruction in performing the duties of his or her office (see, to that effect, judgment of 9 July 2020, *Land Hessen*, C-272/19, EU:C:2020:535, paragraph 54 and the case-law cited).

73 As regards the Tribunal de Cuentas (Court of Auditors), Article 136(3) of the Constitution provides inter alia that the members of that court enjoy the same independence and impartiality as judges. Articles 30 and 36 of the LOTCU specify the guarantees of independence and irremovability which apply to those members. Article 30 provides that the audit councillors of that court are to be independent and irremovable, while Article 36 provides that the president and the audit councillors of the same court may only be removed from their duties on account of the end of their mandate, resignation accepted by the Spanish Parliament, incapacity, incompatibility or serious failure to fulfil the obligations of their office.

74 Moreover, it is apparent from Article 24 of the LFTCU that the members of the Tribunal de Cuentas (Court of Auditors) are to exercise their functions in accordance with the principles of impartiality and dignity which are inherent in their role and may not be the subject of prosecution for opinions expressed in the exercise of their office.

75 The order for reference also specifies that the audit councillor who made the reference for a preliminary ruling is exercising her judicial function in an independent and irremovable manner during her nine-year mandate, without being subject to any hierarchical or subordinate relationship with third parties, and is thus fully protected from any kind of external interference or pressure.

76 It must therefore be held that, in the light of the guarantees of independence and impartiality enjoyed by members of the Tribunal de Cuentas (Court of Auditors), referred to in paragraphs 73 to 75 of the present judgment, the involvement of the legislature during their appointment, as complained of by the defendants in the main proceedings, does not give rise to a relationship of subordination of those members to that authority or to questions concerning their impartiality (see, by analogy, judgment of 20 April 2021, *Repubblika*, C-896/19, EU:C:2021:311, paragraphs 54 to 56).

77 Nor is the classification as a court or tribunal of the Tribunal de Cuentas (Court of Auditors) called into question by the doubts expressed by the defendants in the main proceedings as regards the impartiality, in particular, of the audit councillor who made the present reference for a preliminary ruling.

78 The claims to the effect that the audit councillor who made the present reference for a preliminary ruling demonstrated personal prejudice against the LOA, in particular on account of her alleged proximity to a political party opposed to that law, are vague in nature and furthermore not in any way substantiated.

79 As regards, finally, the fact that the investigating officers conducting that investigation in the proceedings for recovery of an unjustified shortfall are appointed from among the public officials assigned to the province where the acts in question took place or from among officials of the Tribunal de Cuentas (Court of Auditors), it should be observed that that fact does not call into question the independence of that body or the autonomy of its members, provided that those investigating officers do not take part in judicial activity itself, that is to say in the deliberations. However, that is not the case here.

80 As is apparent from the order for reference, the investigation stage ends when the investigating officer makes a provisional assessment contained in a report which does not in any way bind the division of the dispute section of the Tribunal de Cuentas (Court of Auditors), regarding both the quantification of the alleged loss and the determination of the persons responsible, so that the judicial stage of the procedure for recovery of an unjustified shortfall can only be opened upon an application made by the parties who have standing to bring proceedings for that purpose.

81 Having regard to the foregoing considerations, it must be held, in the present case, that the Tribunal de Cuentas (Court of Auditors) is a 'court or tribunal' within the meaning of Article 267 TFEU. It follows that the present request for a preliminary ruling is admissible.

Consideration of the questions referred

The first question

Admissibility

82 The Public Prosecutor's Office, the defendants in the main proceedings and the Spanish Government dispute the admissibility of the first question on the ground that it has no relationship to the facts and subject matter of the dispute in the main proceedings, since the financing of the movement for Catalan independence has no effect on the Union budget revenues. Accordingly, the interpretation of EU law sought by the referring court is not necessary in order to resolve that dispute.

83 In that regard, it should be recalled that, in proceedings under Article 267 TFEU, it is solely for the national court before which the dispute in the main proceedings has been brought, and which must assume responsibility for the subsequent judicial decision, to determine in the light of the particular circumstances of the case both the need for a preliminary ruling in order to enable it to deliver judgment and the relevance of the questions which it submits to the Court. Consequently, where the questions submitted concern the interpretation of EU law, the Court is in principle bound to give a ruling. It follows that questions relating to EU law enjoy a presumption of relevance. The Court may refuse to rule on a question referred by a national court only where it is quite obvious that the interpretation of EU law that is sought bears no relation to the actual facts of the main action or its purpose, where the problem is hypothetical, or where the Court does not have before it the factual or legal material necessary to give a useful answer to the questions submitted to it (judgments of 13 July 2000, *Idéal tourisme*, C-36/99, EU:C:2000:405, paragraph 20, and of 2 December 2025, *Stichting Right to Consumer Justice and Stichting App Stores Claims*, C-34/24, EU:C:2025:936, paragraph 39 and the case-law cited).

84 In the present case, it is apparent from the order for reference that the referring court is hearing proceedings for the recovery of an unjustified shortfall in the context of which it is alleged that the incurring, by the defendants in the main proceedings, of certain expenditure in the context of the movement for Catalan independence was detrimental to the public assets of the Generalitat.

85 In that regard, the referring court asks, inter alia, whether, even in the absence of a specific financial effect on the Union budget, it should be found that the financial interests of the Union, within the meaning of Article 325(1) TFEU, were affected, in respect of unlawful acts relating to the management of public assets which jeopardised or potentially harmed the Union budget, in so far as, in the event of Catalan independence, they could have affected the revenue of the Union budget, which is in part financed by the contributions of the Member States.

86 It suffices to hold that the assessment of what constitutes an adverse effect on the financial interests of the Union concerns the substance of the question referred and

not the admissibility of that question (see, to that effect, judgment of 18 January 2024, *Lietuvos notarų rūmai and Others*, C-128/21, EU:C:2024:49, paragraph 43 and the case-law cited).

87 It follows that the first question referred is admissible.

Substance

88 The first question concerns not only the interpretation of Article 325(1) TFEU, but also that of Article 4(3) TEU and of Regulation No 2988/95. However, it should be noted, first, that Article 325 TFEU is a specific manifestation of the general principle of sincere cooperation laid down in Article 4(3) TEU (see, to that effect, judgment of 8 March 2022, *Commission* v *United Kingdom (Action to counter undervaluation fraud)*, C-213/19, EU:C:2022:167, paragraph 261).

89 Secondly, it is apparent that Regulation No 2988/95 is not applicable in the present case, because, in accordance with Article 1(2) thereof, the measures and penalties that that regulation provides apply solely to irregularities resulting from an act or omission by an 'economic operator'. However, the order for reference contains no indication that, as members of governance bodies of the Generalitat, the defendants in the main proceedings acted as economic operators in the context of the activities forming the subject matter of the procedure for recovery of an unjustified shortfall brought against them.

90 It follows that, in the present case, it is necessary only to interpret Article 325(1) TFEU.

91 By its question, the referring court asks, in essence, whether Article 325(1) TFEU must be interpreted as precluding national legislation which amnesties acts giving rise to liability in respect of public funds, carried out in the context of political activities seeking to culminate in the independence of part of the national territory of a Member State, relating to funds not paid from the Union budget and not intended for that budget, on the ground that that independence would have been capable of leading to a reduction in the European Union's own resources, in terms of the contribution of that Member State based on gross national income (GNI).

92 In that regard, the referring court states that if Article 2(e) of the LOA expressly excludes from its scope 'acts that constitute criminal offences affecting the financial interests of the Union', by limiting that exclusion merely to acts of a criminal nature, the national legislature implicitly considered that acts not constituting criminal offences, giving rise to liability in respect of public funds and governed by Article 1(1)(a) to (c) of that law, read in conjunction with paragraphs 2 to 4 of that article, could come under the amnesty while being capable of undermining those financial interests.

93 It is therefore necessary to assess, in the present case, whether the extinction of liability provided for by the LOA is capable of affecting the financial interests of the Union.

94 It must be pointed out that Article 325(1) TFEU requires the Member States to counter fraud and any other illegal activities affecting the financial interests of the Union through effective deterrent measures (judgment of 21 December 2021, *Euro Box Promotion and Others*, C-357/19, C-379/19, C-547/19, C-811/19 and C-840/19, EU:C:2021:1034, paragraph 181 and the case-law cited).

95 The concept of 'financial interests' of the Union, within the meaning of Article 325(1) TFEU, encompasses not only revenue made available to the Union budget but also expenditure covered by that budget (see, to that effect, judgment of 21 December 2021, *Euro Box Promotion and Others*, C-357/19, C-379/19, C-547/19, C-811/19 and C-840/19, EU:C:2021:1034, paragraph 183 and the case-law cited).

96 In that regard, the Court has already held that even irregularities having no specific financial impact may be seriously prejudicial to the financial interests of the Union, so that Article 325(1) TFEU could cover not only acts that actually cause a loss of own resources but also attempts to commit such acts (see, to that effect, judgment of 21 December 2021, *Euro Box Promotion and Others*, C-357/19, C-379/19, C-547/19, C-811/19 and C-840/19, EU:C:2021:1034, paragraph 187 and the case-law cited). That provision thus covers acts whose effect on the Union budget cannot be disregarded, since those acts concern funds paid from that budget or intended for it.

97 By contrast, any effect on the Union budget cannot result from an adverse effect on the national budget alone, on the ground that the contribution of the Member State concerned to the Union budget could be affected by it (see, to that effect, order of 9 January 2024, *Unitatea Administrativ Teritorială Judeţul Braşov*, C-131/23, EU:C:2024:42, paragraph 50).

98 In particular, an adverse effect on the financial interests of the Union cannot be established on the sole basis of the reduction in GNI which could potentially be the result of the secession of part of a national territory.

99 Even if a reduction in the GNI of a Member State on account of the secession of part of its national territory were capable of implying a reduction in the national contribution to the Union budget, that would be a corollary to the fact that the territory in question is no longer subject to the Treaties and no longer contributes financially to their implementation or benefits from support measures laid down in those Treaties. Such a reduction cannot, therefore, as such, be regarded as affecting the financial interests of the Union, within the meaning of Article 325(1) TFEU.

100 In the light of the foregoing considerations, the answer to the first question is that Article 325(1) TFEU must be interpreted as not precluding national legislation

which amnesties acts giving rise to liability in respect of public funds, carried out in the context of political activities seeking to culminate in the independence of part of the national territory of a Member State, relating to funds not paid from the Union budget and not intended for that budget, on the ground that that independence would have been likely to lead to a reduction in the European Union's own resources, in terms of the contribution of that Member State based on gross national income (GNI).

The second and seventh questions

Admissibility

101 As has already been recalled, in paragraph 83 of the present case, it is apparent from the actual wording of Article 267 TFEU that the question referred for a preliminary ruling must be 'necessary' to enable the referring court to 'give judgment' in the case before it (judgments of 6 March 2025, *D.K. (Withdrawal of cases from a judge)*, C-647/21 and C-648/21, EU:C:2025:143, paragraph 48, and of 11 July 2024, *Hann-Invest and Others*, C-554/21, C-622/21 and C-727/21, EU:C:2024:594, paragraph 40 and the case-law cited).

102 There must therefore be a connecting factor between the dispute in the main proceedings and the provisions of EU law whose interpretation is sought, by virtue of which that interpretation is objectively required for the decision to be taken by the referring court (judgment of 26 March 2020, *Miasto Łowicz and Prokurator Generalny*, C-558/18 and C-563/18, EU:C:2020:234, paragraph 48 and the case-law cited).

103 In the present case, as was noted in paragraph 55 of the present judgment, where it rules on the extinction of liability in respect of public funds under the LOA, the referring court is called upon to adopt a position, in the procedural context defined by that law, on the interpretation of Article 325 TFEU, which entails that the procedural framework must comply with the second subparagraph of Article 19(1) TEU.

104 According to that court, it would be possible to establish that the Union budget had been adversely affected by way of supplementary measures of inquiry that the provisions of the LOA referred to in the second and seventh questions however prohibit from being taken.

105 In that regard, it follows from the Court's case-law that questions referred for a preliminary ruling which seek to enable a referring court to determine *in limine litis* procedural difficulties such as those potentially precluding that court from continuing to examine the case in the main proceedings are admissible under Article 267 TFEU (see, to that effect, judgments of 6 March 2025, *D.K. (Withdrawal of cases from a judge)*, C-647/21 and C-648/21, EU:C:2025:143, paragraph 53, and of 1 August 2025, *Daka and Others*, C-422/23, C-455/23,

C-459/23, C-486/23 and C-493/23, EU:C:2025:592, paragraph 61 and the case-law cited).

106 It is for the referring court alone to assess whether measures of inquiry envisaged are necessary in the light of all the facts of the case before it. In proceedings under Article 267 TFEU, which are based on a clear separation of functions between the national courts and the Court, the national court alone has jurisdiction to find and assess the facts in the case before it and to interpret and apply national law (judgments of 21 December 2021, *Euro Box Promotion and Others*, C-357/19, C-379/19, C-547/19, C-811/19 and C-840/19, EU:C:2021:1034, paragraph 134, and of 31 January 2023, *Puig Gordi and Others*, C-158/21, EU:C:2023:57, paragraph 61 and the case-law cited).

107 In that context, the referring court indicates, as regards the second question, that the maximum time limit of two months laid down by the LOA in order to apply the amnesty to the acts in question would prevent it from carrying out the measures of inquiry needed to establish that the financial interests of the Union had been affected, within the meaning of Article 325 TFEU. The question of interpretation of the second subparagraph of Article 19(1) TEU raised in that regard therefore specifically concerns the exercise, by the referring court, of its jurisdiction (see, to that effect, judgment of 14 November 2024, *S. (Modification of the formation of the court)*, C-197/23, EU:C:2024:956, paragraph 42).

108 As regards the seventh question, the referring court states that Article 13(3) of the LOA does not provide for hearing parties who have brought an action in the general interest before handing down a decision extinguishing liability in accordance with that provision and requires it to adopt that decision without being able to examine the defence submissions and exculpatory evidence in order to determine whether the defendants in the main proceedings committed the acts for which their liability in respect of public funds has been incurred.

109 Since those questions relating to the compatibility with the second subparagraph of Article 19(1) TEU of limitations introduced by the LOA on the *inter partes* nature of the proceedings for recovery of an unjustified shortfall have been raised at a time when the referring court is seeking to satisfy its obligation to rule out any undermining of the financial interests of the Union, in accordance with Article 325 TFEU, before closing the case in the main proceedings, they meet an objective need in respect of the decision that the referring court is called up on to make in that case.

110 In those circumstances, those questions of interpretation of the second subparagraph of Article 19(1) TEU are necessary to enable the referring court to rule on the dispute in the main proceedings.

111 It follows that the second and seventh questions are admissible.

Substance

112 By those questions, which should be examined together, the referring court asks, in essence, whether the second subparagraph of Article 19(1) TEU precludes procedural provisions of a national amnesty law which require national courts to adopt a decision extinguishing liability, entailing the possible application of Article 325 TFEU, within a period of two months, without examination of the defence submissions and exculpatory evidence and without hearing all the parties to the proceedings.

113 In accordance with the second subparagraph of Article 19(1) TEU, every Member State must ensure that the bodies which are called upon, as 'courts or tribunals', within the meaning of EU law, to rule on questions relating to the application or interpretation of EU law and which thus come within its judicial system in the fields covered by EU law, meet the requirements of effective judicial protection (judgment of 11 July 2024, *Hann-Invest and Others*, C-554/21, C-622/21 and C-727/21, EU:C:2024:594, paragraph 47 and the case-law cited). Since the second subparagraph of Article 19(1) TEU, first, is worded in clear and precise terms, and secondly, is not subject to any conditions, it has direct effect (judgments of 18 May 2021, *Asociația 'Forumul Judecătorilor din România' and Others*, C-83/19, C-127/19, C-195/19, C-291/19, C-355/19 and C-397/19, EU:C:2021:393, paragraph 250; of 22 February 2022, *RS (Effect of the decisions of a constitutional court)*, C-430/21, EU:C:2022:99, paragraph 58; and of 1 August 2025, *Royal Football Club Seraing*, C-600/23, EU:C:2025:617, paragraph 119).

114 In the present case, the referring court considers that the second paragraph of Article 10 and Article 13(3) of the LOA are not compatible with the second subparagraph of Article 19(1) TEU, in so far as those provisions prevent it from exercising its jurisdiction for the purpose, first, of ruling out, by way of supplementary measures of inquiry, that the funds affected by the irregularities established were paid, at least indirectly, from the Union budget or were intended for it, secondly, of being able to assess the defence submissions and exculpatory evidence and, thirdly, of hearing all the parties to the proceedings before their conclusion.

115 In that regard, it should be noted that, unlike Article 47 of the Charter, which, within its scope, may be infringed by any breach of the right to an effective judicial remedy and to a fair trial, a finding of infringement of the second subparagraph of Article 19(1) TEU presupposes the existence of problems of a systemic nature capable of undermining the proper functioning of the national judicial system by jeopardising the capacity of the Member State in question to provide sufficient remedies to subjects of the law in the fields covered by EU law.

116 The assessment of whether problems of such a systemic nature are likely to stem from the procedural provisions of the LOA at issue in the main proceedings must

take into account the nature of a national amnesty law and the competence of the Member States to adopt and apply such a law.

117 Having regard to that competence, which is referred to in paragraph 46 of the present judgment, it is in principle open to the Member States to determine the conditions, including the procedural conditions, for implementing an amnesty adopted in the general interest.

118 By their very nature, those conditions derogate from the ordinary legal rules, since an amnesty is generally intended to prohibit or terminate procedures and, if a sentence has already been handed down, bring its execution to an end (see, to that effect, judgment of 29 April 2021, *X (European arrest warrant – Ne bis in idem)*, C-665/20 PPU, EU:C:2021:339, paragraph 93).

119 In that context, the obligation on the part of the national courts to adopt a decision extinguishing liability without assessing the defence submissions and exculpatory evidence relates to the very principle of an amnesty. Where it is established that the conduct at issue falls within the scope of an amnesty, the court hearing the case must close that case by a decision extinguishing liability without first assessing those submissions and evidence. The same applies to the obligation, which is not accompanied by penalties, to close the case within a maximum period of two months.

120 As the Advocate General noted, in essence, in point 129 of his Opinion, the national legislature is entitled to require national courts to bring an end to ongoing proceedings before them in accordance with the conditions set out in an amnesty law.

121 The determination of the specific detailed rules according to which an amnesty law must be implemented requires political choices falling under the Member States' own responsibilities, in so far as it entails the conflicting interests at issue to be weighed up on the basis of a number of assessments.

122 In the present case, the Tribunal Constitucional (Constitutional Court, Spain), in judgment 137/2025 of 26 June 2025 (BOE No 183, of 31 July 2025, p. 103781 (ES:TC:2025:137)), found, in essence, that the amnesty adopted under the LOA seeks to reduce the institutional and political tensions created by the pursuit of Catalan independence and to facilitate a scenario for reconciliation.

123 Given the nature of an amnesty law such as the LOA, which has the characteristics set out in paragraphs 118 and 119 of the present judgment, as well as its purpose and its scope, which are limited to the resolution of the political conflict surrounding the Catalan independence process, it is not the case that the procedural rules provided for in the second paragraph of Article 10 and Article 13(3) of the LOA, respectively, can lead to problems the extent of which is systemic in nature.

124 Thus, those provisions are not, in any event, likely to undermine the proper functioning of the national judicial system by jeopardising the capacity of the Member State in question to provide sufficient remedies to subjects of the law in the fields covered by EU law.

125 In the light of all of the foregoing considerations, the answer to the second and seventh questions is that the second subparagraph of Article 19(1) TEU does not preclude procedural provisions of a national amnesty law which, within the expressly defined scope of that law alone, require national courts to adopt a decision extinguishing liability, entailing the possible application of Article 325 TFEU, within a maximum period of two months, without examination of the defence submissions and exculpatory evidence and without hearing all the parties to the proceedings, where such provisions are not capable of leading to problems of a systemic nature capable of undermining the proper functioning of the national judicial system in the fields covered by EU law.

The sixth and eighth questions

Admissibility

126 In its written observations, the Spanish Government contends, first, that the sixth question is inadmissible as it bears no relation to EU law and, secondly, that the eighth question is inadmissible on the ground that it is hypothetical.

127 In that regard, the referring court asks whether EU law precludes its obligation, under national law, to adopt a decision extinguishing liability in respect of public funds and to lift the interim measures ordered within a period of two months, where the Court of Justice, to which a request for a preliminary ruling has been made, has not yet given a decision. Since that question seeks to ensure the effectiveness of the reference for a preliminary ruling made by the referring court in the present case, its examination by the Court of Justice is objectively required for the decision to be taken by the referring court.

128 Furthermore, contrary to what the Spanish Government submits, the fact that the referring court was able to submit its request for a preliminary ruling and stay the proceedings as to the substance is not such as to render the eighth question hypothetical. That question does not concern potential obstacles to the making of a reference for a preliminary ruling but, in essence, whether the provisions of the LOA undermine the effectiveness of the preliminary ruling procedure once it has been initiated.

129 It follows that the sixth and eighth questions are admissible.

Substance

130 By its sixth and eighth questions, which should be examined together, the referring court asks, in essence whether Article 267 TFEU and the first paragraph

of Article 23 of the Statute of the Court of Justice of the European Union must be interpreted as precluding provisions of a national amnesty law, to the extent that they require national courts to adopt a decision extinguishing liability in respect of public funds and to lift interim measures within a maximum period of two months, even if the Court, hearing a request for a preliminary ruling, has not yet given its decision.

131 In accordance with settled case-law, Article 267 TFEU sets up a dialogue between one court and another, specifically between the Court of Justice and the courts and tribunals of the Member States, which has the object of securing uniformity in the interpretation of EU law, thereby serving to ensure its consistency, its full effect and its autonomy as well as, ultimately, the particular nature of the law established by the Treaties (judgment of 18 December 2025, *Commission* v *Poland (Ultra vires review of the Court's case-law – Primacy of EU law)*, C-448/23, EU:C:2025:975, paragraph 111 and the case-law cited). Thus, a judgment delivered in the context of that procedure is binding on the national court as regards the interpretation of EU law for the purposes of resolving the dispute before it (judgments of 22 February 2022, *RS (Effect of the decisions of a constitutional court)*, C-430/21, EU:C:2022:99, paragraphs 73 and 74; of 6 June 2024, *AVVA and Others (Trial by videoconference in the absence of a European Investigation Order)*, C-255/23 and C-285/23, EU:C:2024:462, paragraph 36; and of 12 February 2026, *Petlichev*, C-56/25, EU:C:2026:87, paragraph 47 and the case-law cited).

132 In addition, Article 23 of the Statute of the Court of Justice of the European Union provides that in cases subject to a preliminary ruling procedure, the decision by which the national court refers a case to the Court suspends the procedure at national level.

133 It follows from the Court's case-law that Article 267 TFEU precludes national legislation which has the result that the national court is obliged to adjudicate without the opportunity to make a request for a preliminary ruling to the Court of Justice or to wait for its reply (see, to that effect, order of 12 February 2019, *RH*, C-8/19 PPU, EU:C:2019:110, paragraph 48).

134 However, an obligation to adopt a decision extinguishing liability, provided for in a national amnesty law, within a maximum period of two months with no possibility of suspension in the event of a request for a preliminary ruling being made would also have the effect of removing the possibility for the referring court to wait for the reply of the Court of Justice to such a request, thereby depriving that procedure of its useful effect.

135 As regards the mandatory lifting of the interim measures previously ordered, provided for in Article 8(3) of the LOA, the referring court considers that it follows from that provision read in conjunction with the preamble to that law that the interim measures must be lifted even in the event that the national proceedings are stayed on account of the submission of a request for a preliminary ruling.

136 It is true that the Spanish Government stated, in its written observations, that the immediate lifting of the interim measures, under Article 8(3) of the LOA, must take place only where the court finds that the facts at issue fall within the scope of that law, so that it is the consequence of the automatic nature of the amnesty.

137 However, in a situation such as that at issue in the main proceedings, in which a national court has doubts as to the compatibility of a national amnesty law with EU law, a finding that that national law is applicable does not mean that that court can be obliged to grant the amnesty without waiting for the answer of the Court of Justice to the questions referred to it for a preliminary ruling. Since, pending the Court's answer to the request for a preliminary ruling, the proceedings are stayed, in accordance with Article 23 of the Statute of the Court of Justice of the European Union, an obligation to lift the interim measures at that stage of the proceedings would infringe the obligations arising from Article 267 TFEU.

138 In that regard, it should be noted that it follows from the Court's case-law that the full effectiveness of EU law requires that a national court seised of a dispute governed by EU law must be able to grant interim relief in order to ensure the full effectiveness of the judgment to be given. If a national court, having stayed proceedings pending the reply by the Court of Justice to the question referred to it for a preliminary ruling, were not able to grant interim relief until it delivered its judgment following the reply given by the Court of Justice, the effectiveness of the system established by Article 267 TFEU would be impaired (see, to that effect, judgments of 6 October 2021, *W.Ż. (Chamber of Extraordinary Control and Public Affairs of the Supreme Court – Appointment)*, C-487/19, EU:C:2021:798, paragraph 142 and the case-law cited).

139 It follows that, where it considers it necessary, the national court must be able to adopt or, as the case may be, maintain interim measures pending delivery of its decision following the answer of the Court of Justice to its request for a preliminary ruling.

140 In its written observations, the Spanish Government maintained that Article 8(3), Article 10 and Article 13(3) of the LOA allow for an interpretation compatible with Article 267 TFEU, so that, where a reference for a preliminary ruling is made, the proceedings may be stayed and interim measures maintained for as long as the suspension and those measures are necessary to ensure the effectiveness of the Court's answer.

141 In the event that such an interpretation were to be impossible, it should be noted that a provision of national law which prevents the procedure laid down in Article 267 TFEU from being implemented must be set aside without the court concerned's having to request or await the prior setting aside of that provision of national law by legislative or other constitutional means (see, to that effect, judgment of 2 March 2021, *A.B. and Others (Appointment of judges to the Supreme Court – Actions)*, C-824/18, EU:C:2021:153, paragraph 141 and the case-law cited).

142 In the light of the foregoing considerations, the answer to the sixth and eighth questions is that Article 267 TFEU and the first paragraph of Article 23 of the Statute of the Court of Justice of the European Union must be interpreted as precluding provisions of a national amnesty law, to the extent that they require national courts to adopt a decision extinguishing liability in respect of public funds and to lift interim measures ordered at an earlier stage of the procedure within a maximum period of two months, even if the Court, hearing a request for a preliminary ruling, has not yet given its decision.

The third and fourth questions

143 By its third and fourth questions, the referring court seeks an interpretation of Article 325 TFEU and of Regulation No 2988/95, in conjunction, first, with Article 47 of the Charter and Article 6 ECHR and, secondly, with the principles of legal certainty and of the protection of legitimate expectations. However, it follows from the answer to the first, second and seventh questions that the referring court will not be called upon to apply either Article 325 or that regulation to the situation at issue in the main proceedings, so that an answer to the third and fourth questions is not necessary in order to enable the referring court to give a ruling and that those questions are, accordingly, inadmissible.

144 As regards Articles 20 and 21 of the Charter, referred to in the fifth question, it is appropriate to point out that, in the context of a reference for a preliminary ruling under Article 267 TFEU, the Court may interpret EU law only within the limits of the powers conferred on it (judgment of 11 July 2024, *Hann-Invest and Others*, C-554/21, C-622/21 and C-727/21, EU:C:2024:594, paragraph 30 and the case-law cited).

145 The scope of the Charter, in so far as the action of the Member States is concerned, is defined in Article 51(1) thereof, according to which the provisions of the Charter are addressed to the Member States when they are implementing EU law. That provision confirms settled case-law, which states that the fundamental rights guaranteed in the legal order of the European Union are applicable in all situations governed by EU law, but not outside such situations (judgment of 11 July 2024, *Hann-Invest and Others*, C-554/21, C-622/21 and C-727/21, EU:C:2024:594, paragraph 31 and the case-law cited).

146 In the present case, as is apparent from the answer to the first question, the dispute in the main proceedings does not concern the implementation of a provision of EU law, so that the Court does not have jurisdiction to rule on the interpretation of Articles 20 and 21 of the Charter requested by the referring court.

147 In those circumstances, there is no need to answer the third to fifth questions.

Costs

148 Since these proceedings are, for the parties to the main proceedings, a step in the action pending before the national court, the decision on costs is a matter for that court. Costs incurred in submitting observations to the Court, other than the costs of those parties, are not recoverable.

On those grounds, the Court (Grand Chamber) hereby rules:

1. **Article 325(1) TFEU**

   must be interpreted as not precluding national legislation which amnesties acts giving rise to liability in respect of public funds, carried out in the context of political activities seeking to culminate in the independence of part of the national territory of a Member State, relating to funds not paid from the Union budget and not intended for that budget, on the ground that that independence would have been likely to lead to a reduction in the European Union's own resources, in terms of the contribution of that Member State based on gross national income (GNI).

2. **The second subparagraph of Article 19(1) TEU**

   must be interpreted as not precluding procedural provisions of a national amnesty law which, within the expressly defined scope of that law alone, require national courts to adopt a decision extinguishing liability, entailing the possible application of Article 325 TFEU, within a maximum period of two months, without examination of the defence submissions and exculpatory evidence and without hearing all the parties to the proceedings, where such provisions are not capable of leading to problems of a systemic nature capable of undermining the proper functioning of the national judicial system in the fields covered by EU law.

3. **Article 267 and the first paragraph of Article 23 of the Statute of the Court of Justice of the European Union**

   must be interpreted as precluding provisions of a national amnesty law, to the extent that they require national courts to adopt a decision extinguishing liability in respect of public funds and to lift interim measures ordered at an earlier stage of the procedure within a maximum period of two months, even if the Court, hearing a request for a preliminary ruling, has not yet given its decision.

[Signatures]