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The Transfer of Preliminary Rulings to the EU General Court: Impact on CJEU Case Law in 2025

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Abstract: *One of the most important judicial reforms within the European Union concerned the transfer of certain powers from the Court of Justice of the European Union to the General Court of the EU, a process that began in 2022 and was completed with the adoption of Regulation 2024/2019 of the European Parliament and of the Council of April 11, 2024, whose purpose was to amend Protocol No. 3 on the Statute of the Court of Justice of the European Union.*
This article explores only marginally the provisions of the new Regulation, in the context of identifying those areas that fall within the jurisdiction of the second EU court, with the primary focus being on the analysis of post-amendment case law, thus seeking to highlight the benefits of the transfer of jurisdiction, using comparative and historical legal research methods.
This structural change in the architecture of the EU judicial system, designed to redistribute the volume of cases and streamline the Court's work, clearly has an impact on the uniformity of CJEU case law. The article attempts to analyze the first statistics and the first judgments of the General Court, highlighting the legal framework of the transfer, its implementation in 2025, its impact on case law, as well as the challenges and prospects for the future.

Keywords: *CJEU reform; transfer of powers; EU General Court; Regulation 2024/2019.*

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Introduction

Regulation No. 2024/2019 *(*European Parliament & Council of the European Union, 2024*)* represents the culmination of a legislative reform process whose origins lie in the structural crisis generated by the exponential increase in preliminary requests made under Article 267 TFEU. Of course, the reform process culminated in the adoption of the Regulation, but it is the result of a long-term evolution, starting from the premises of the report presented by the CJEU to the Parliament, Council, and Commission on December 14, 2017, concerning possible changes to the distribution of preliminary jurisdiction under Article 267 of the Treaty on the Functioning of the European Union. At that time, the Court did not rule out the transfer of certain cases to the General Court in specific areas if the number and complexity of the requests were such that the proper administration of justice required it. The legislative process itself began with a Communication from the Court (Court of Justice of the European Union, 2024), and trilateral negotiations between the Parliament, the Council, and the Court between March and September 2024 ensured an identical legal regime, with the decisions of the General Court having equal authority to those of the CJEU, subject only to exceptional review by the First Advocate General within 30 days for risks to the unity or consistency of EU law.

The reform that came into force on October 1, 2024 marked the transfer of the first 19 preliminary requests, accompanied by an update of the recommendations to national courts, consolidating the division of cases within the Court but at the same time raising questions about the risk of divergent interpretations. The new review mechanism would have precisely this role of counterbalancing the divergent interpretation between the two courts. If the Court of Justice finds that the application or the reference for a preliminary ruling does fall within the jurisdiction of the General Court, it shall refer it to the General Court, which shall no longer have the power to decline jurisdiction and shall have to give judgment (Boghirnea, 2025).

The legal framework for the transfer of powers

It is unanimously recognized that the preliminary reference procedure is a keystone of the European Union's (EU) constitutional structure (Monciunskaite, 2024). In order to reach such a conclusion in legal literature, reality shows that the CJEU has come a long way, with preliminary references not only empowering lower courts but also allowing national courts to

empower CJEU decisions—and by extension EU law (Cheruvu & Krehbiel, 2024).

Per se, the reform is synonymous with the adoption of Regulation No. 2024/2019, which is the legislative act amending Protocol No. 3 on the Statute of the Court of Justice of the European Union. The reform has been consistently supported in recent years, even from within the Court itself. Bobek (2023), Advocate General, pointed out that the primary argument for the investiture of the General Court is "the structural consequences of the Court's Request for the judicial architecture of the European Union go well beyond another mere technical (re)arrangement of a head of competence within Article 256TFEU."

Under the new Article 50b, "the General Court shall have jurisdiction to hear and determine requests for preliminary rulings made pursuant to Article 267 of the Treaty on the Functioning of the European Union which fall exclusively within one or more of the six areas specified exclusively in the text: (a) the common system of value added tax; (b) excise duties; (c) the Customs Code; (d) the tariff classification of goods in the Combined Nomenclature; (e) compensation and assistance to passengers in the event of denied boarding and of cancellation or long delay of flights; (f) the scheme for greenhouse gas emission allowance trading. The allocation criteria are non-sensitive matters for the rule of law.

Paragraph 2 of the same article stipulates that, although the six areas of jurisdiction of the General Court have been expressly established, the Court of Justice retains the prerogative to remain competent to rule on requests for preliminary rulings raising questions of interpretation of primary law, public international law, the general principles of Union law, or the Charter of Fundamental Rights of the European Union.

Of procedural interest, therefore, remains the introduction of the one-stop shop mechanism, with the Court acting as a filter for determining jurisdiction, which excludes, de plano, the possibility for a national court to decide on its own which of the two EU courts to refer the preliminary ruling to. Also as a procedural rule, the General Court, in verifying its own jurisdiction, if it is not competent to hear an action or a request for a preliminary ruling that falls within the jurisdiction of the CJEU, refers it to the latter, but if the Court finds that an action or a request for a preliminary ruling falls within the jurisdiction of the General Court and refers it to the latter, the General Court cannot decline jurisdiction and therefore has no possibility of reviewing its own jurisdiction, as the jurisdiction assigned by the Court of Justice has been acquired. Furthermore, paragraph 17 of the preamble to the Regulation states that the General Court may, pursuant to the second

subparagraph of Article 256(3) TFEU, refer to the CJEU a case falling within its jurisdiction but requiring a decision of principle likely to affect the unity or consistency of EU law.

The President is responsible for conducting a preliminary analysis of each request from national courts, effectively carrying out a genuine verification of jurisdiction for each of the six transferable areas.

At its plenary meeting on September 22, 2025, the General Court (2025) adopted a decision which, in accordance with Article 15(2) and Article 15a(2) of the Rules of Procedure, establishes the method of appointing the judges who will sit in the Grand Chamber and the newly introduced Intermediate Chamber for the period from 22 September 2025 to 31 August 2028. The nine judges comprising the intermediate chamber for preliminary rulings include the Vice-President of the General Court, the judges of the chamber sitting with five judges which was initially seised of the case, the President of the other Chamber responsible for preliminary rulings and two judges who sit in that Chamber in those cases, sitting in a panel of five judges, designated by rotation, following alternately the order laid down in Article 8 of the Rules of Procedure and the reverse order.

Implementation of the Rules in 2025

The initial request made by the CJEU (2022) under Article 281(2) to be partially relieved of its jurisdiction in preliminary rulings actually had a dual purpose. On the one hand, it concerned the specific areas in which the General Court has jurisdiction, under Article 256(3) TFEU, to rule on preliminary rulings referred by courts in Member States under Article 267 of that Treaty. On the other hand, it sought to include within the scope of the mechanism for admitting appeals in principle, which entered into force on May 1, 2019, appeals against decisions of the General Court concerning decisions of the boards of appeal of the bodies, offices, or agencies of the Union that already existed on that date, but which were not mentioned in Article 58a(1) of the Statute, with the result that the mechanism for admitting appeals in principle was extended to the contentious matters referred to in Article 272 of the Treaty on the Functioning of the European Union, which concerns arbitration clauses in a public or private law contract concluded by or on behalf of the Union.

With regard to statistical analysis, it is worth noting that the text of the Regulation itself, in Article 3, introduces a deadline**,** until September 2, 2025, by which the Court of Justice shall publish and periodically update a list of examples of the application of Article 50b of the Statute, as a post-factum

justification, we argue, of the decision to transfer powers, but also as an illustration of the application of the principle of transparency.

Specifically, nine months after being granted jurisdiction over preliminary rulings, the General Court of the European Union delivered its first preliminary ruling in Case T-534/24, transferred on October 17, 2024, from the CJEU and referred by the Administrative Court of Osijek (Croatia). The Croatian court, to which the case was referred by an entrepreneur, had asked whether national legislation, as interpreted by the national authorities, which provided for the payment of excise duties on the basis of a delivery that had proved to be fictitious, of excise goods appearing on false invoices, was compatible with EU law. In essence, the General Court (2025) interprets Articles 7 and 8 of Directive 2008/118/EC (on the general arrangements for excise duty). It confirms that excise duties become chargeable only upon "release for consumption" (meaning exit from a suspensive regime, irregular holding/production/importation – according to Article 7(2)), excluding fictitious deliveries without actual movement of goods. At the same time, it rejects the Croatian practice based on Articles 124-125 of the Excise Duty Act (which regulates fictitious abuse of rights), on the grounds that it violates uniform EU harmonization (see recital no. 8), maintaining the objective of preventing fraud without exhaustively extending the release scenarios.

At the time of writing, EURLEX (2025), in the context of another preliminary ruling referred by the CJEU on VAT, has only made available the conclusions of Advocate General José Martín y Pérez de Nanclares, presented in open court in Luxembourg on December 3, 2025, the judge appointed to this role in case T-643/24, which is a preliminary ruling requested by the Bucharest Court of Appeal concerning the Romanian Center for the Administration of Performers' Rights (Credidam) v. Cristian General Serv SRL. It is worth noting that of all the preliminary rulings assigned by the Court, two other cases concern Romania: T-691/24 - Heineken Romania, where the referring court is the High Court of Cassation and Justice, and Case T-670/25 Elvada, where the referring court is the Constanța Court of Appeal.

To summarize, based on the information we have selected, filtering by search criteria the preliminary references assigned to the Court (2025), in the absence of official information—not available at this time (December 2025)—no summary of the CJEU's judicial activity—the following statistics emerge: The General Court was assigned 80 preliminary rulings between October 2024 and December 2025, of which 5 were finalized with a judgment, 12 with an order to strike the case from the register following withdrawal by the referring court, and 63 cases are pending. The following table illustrates the statistics:

Table 1. Summary of the five cases completed by the General Court in the area of preliminary rulings

Case number	Referring court	Tribunal's decision
T-534/24	Administrative Court of Osijek, Croatia	Judgment of July 9, 2025: Article 7 of Council Directive 2008/118/EC of December 16, 2008, concerning the general arrangements for excise duty and repealing Directive 92/12/EEC, must be interpreted as precluding national legislation, as interpreted by the national authorities, which provides for the chargeability of excise duties on the basis of a fictitious delivery of excise goods appearing on false invoices.
T-614/24	Supreme Administrative Court, Czech Republic	Judgment of 22 October 2025: Article 27(1)(e) of Council Directive 92/83/EEC of 19 October 1992 on the harmonization of the structures of excise duties on alcohol and alcoholic beverages must be interpreted as precluding national legislation which makes the exemption from excise duty on ethyl alcohol used in the composition of flavorings falling within heading 3302 10 of the Combined Nomenclature set out in Annex I to Council Regulation (EEC) No. 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff, as amended by Commission Implementing Regulation (EU) 2015/1754 of 6 October 2015, to the proven use of those flavorings in the production of foodstuffs and non-alcoholic beverages with an alcoholic strength of less than 1.2% by volume, and not to the fact that those flavorings are intended for that purpose.
T-657/24	Tax Arbitration Tribunal (Administrative Arbitration Center) – CAAD, Portugal	Judgment of November 26, 2025: Article 135(1)(b) of Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as meaning that the exemption it provides for credit negotiation transactions applies to the activities of a credit intermediary who seeks and attracts customers by direct approach in order to offer them real estate credit agreements, assists them by carrying out work prior to the conclusion of the agreements, is responsible for communicating with the credit institutions, and is remunerated by those institutions on the basis of

		the value of the credit agreements concluded through his intermediation, even though he has neither the power to act on behalf of the credit institutions nor any influence over the content of the credit offers, and the customers retain the freedom to decide whether or not to conclude a credit agreement and to choose the credit institution with which they will conclude the agreement.
T-690/24	Court of Appeal of 's-Hertogenbosch, Netherlands	Judgment of November 26, 2025: Article 10(2) of Council Directive 2008/118/EC of December 16, 2008, concerning the general arrangements for excise duty and repealing Directive 92/12/EEC, must be interpreted as applying to a situation in which excise goods moving under a duty suspension arrangement did not arrive in full at their destination, and the shortage in the quantity of products was only discovered when the means of transport containing those products was unloaded , so that, since the irregularity within the meaning of that provision is deemed to have occurred in the Member State of arrival, excise duty is payable in the latter.
T-646/24	Administrative Court, Slovenia	Judgment of 3 December 2025: Article 141(c) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, as amended by Council Directive 2010/45/EU of 13 July 2010, must be interpreted as meaning that the fact that the goods supplied in a triangular transaction are not physically transported to the person to whom the subsequent supply is made, but to his customer to whom he resells them and who is identified for value added tax (VAT) purposes in the same Member State as the reseller, does not preclude the condition laid down in that provision from being regarded as fulfilled. 2) Article 141(c) of Directive 2006/112, as amended by Directive 2010/45, must be interpreted as meaning that the fact that the operator benefiting from the simplification measure provided for in triangular transactions is aware that the goods in question are not physically transported to the person to whom the subsequent supply is made, but to his

		customer to whom he resells them and who is identified for VAT purposes in the same Member State as the reseller, has no bearing on compliance with the condition laid down in that provision. 3) Articles 41 and 42 of Directive 2006/112, as amended by Directive 2010/45, must be interpreted as meaning that it is for the authorities and courts of the Member State which allocated the VAT identification number under which a taxable person for VAT purposes made an intra-Community acquisition of goods to refuse that person who made the acquisition the benefit of the arrangements provided for in Articles 42 and 141 of that directive and the reduction of the taxable amount provided for in the second paragraph of Article 41 of that directive, if it is established that that person who made the purchase knew or should have known that, by the transaction relied on to justify the application of that scheme, he was participating in VAT fraud committed in a chain of supplies.

Conclusions

The impact of Regulation No. 2024/2019 is beginning to be felt, but further empirical studies are needed, given the recent nature of the procedural changes that allow the Court to rule on preliminary rulings in the six areas of jurisdiction assigned to it. Without venturing any predictions, based on the changes that have taken place, we estimate that in an average period of several years, the real impact could be as summarized in the table below:

Table 2. Prediction of the medium-term impact of Regulation No. 2024/2019

Criterion analyzed	**Pre-reform (CJEU)**	**Post-reform (CJEU and General Court)**	**Practical consequences**
Average time to resolve a claim	15-18 months	Could decrease to 10-14 months	Reduction by Up to 25% in resolution time
Comments from parties involved	3 months	Could decrease to a maximum of 2 months	Acceleration of proceedings
Annual backlog for each EU court	800+ applications	600 CJEU + 200 General Court	Balancing of workloads between EU courts

We conclude this article with the vision of van der Woude (2025), President of the General Court, who emphasizes that "Based on its new power to give preliminary rulings, as well as its new responsibilities following the extension of the mechanism for admitting appeals in principle, the General Court has equipped itself with all the tools necessary for the efficient and proactive resolution of the cases brought before it, while preparing for the next three-year period beginning in October 2025" (Court of Justice of the European Union, 2025).

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