Reports of Cases

OPINION OF ADVOCATE GENERAL
CAMPOS SÁNCHEZ-BORDONA
delivered on 13 February 2025 [1]

Case C-733/23

'Beach and bar management' EOOD
v
Nachalnik na otdel 'Operativni deynosti' – Burgas

(Request for a preliminary ruling from the Administrativen sad – Burgas (Administrative Court, Burgas, Bulgaria))

(Reference for a preliminary ruling – Common system of value added tax (VAT) – Directive 2006/112/EC – Article 273 – Charter of Fundamental Rights of the European Union – Article 50 – Principle *ne bis in idem* – Failure to fulfil the obligation to issue a cash register receipt – Sealing of premises – Cumulation of penalties for the same offence – Principle of proportionality)

1. The dispute giving rise to this reference for a preliminary ruling concerns the lawfulness of 85 financial penalties which the Bulgarian tax authorities imposed on a company for the same number of offences against the national law on value added tax (VAT).

2. The financial penalties at issue may, in the abstract, be classified as measures to ensure the correct collection of VAT and to prevent evasion (Article 273 of Directive 2006/112/EC). [2]

3. The tax authorities, in addition to imposing those penalties on the undertaking in question, ordered that the business premises on which the offences had been committed be sealed. Unlike in *Ati-19*, [3] the reference for a preliminary ruling in this case does not contain a question on the sealing measure itself.

4. The referring court wishes to ascertain, in essence, whether national legislation which allows financial penalties to be imposed for offences for which a sealing measure has already been implemented is compatible with Article 50 of the Charter of Fundamental Rights of the European Union ('the Charter').

[1] Original language: Spanish.

[2] Council Directive of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1; 'the VAT Directive').

[3] In which I am also delivering my Opinion today (C-605/23).

I. Legislative framework

A. European Union law. VAT Directive

5. Pursuant to Article 2(1)(a), 'the supply of goods for consideration within the territory of a Member State by a taxable person acting as such' is to be subject to VAT.

6. Article 273 provides:

'Member States may impose other obligations which they deem necessary to ensure the correct collection of VAT and to prevent evasion, subject to the requirement of equal treatment as between domestic transactions and transactions carried out between Member States by taxable persons and provided that such obligations do not, in trade between Member States, give rise to formalities connected with the crossing of frontiers.

The option under the first paragraph may not be relied upon in order to impose additional invoicing obligations over and above those laid down in Chapter 3.'

B. National law

1. Law on VAT[4]

7. Article 118(1), in the version applicable to the facts of the dispute, states:

'Any person, whether registered or not under this Law, is obliged to register and record in writing the supplies and sales made by him or her on business premises by issuing a fiscal cash register receipt generated by a fiscal memory device (cash register receipt) or a cash register receipt generated by an automatic integrated business management system (system receipt), irrespective of whether or not another fiscal receipt is requested. The recipients must receive the cash register receipt or the system receipt and keep it until he or she has left the premises.'

8. Article 185(1) and (2) provides:

'(1) Failure to issue a supporting document as referred to in Article 118(1) shall, for natural persons who are not traders, be punishable by a fine of between 100 and 500 leva (BGN) and, for legal persons and individual traders, by a financial penalty of between BGN 500 and BGN 2 000.

(2) Other than in the cases referred to in paragraph 1, any person who commits or permits the commission of an offence under Article 118 or under a provision implementing that article shall be liable to a fine of between BGN 300 and BGN 1 000, in the case of natural persons who are not traders, or to a financial penalty of between BGN 3 000 and BGN 10 000, for legal persons and individual traders. Where that offence does not result in a failure to declare tax revenue, the penalties provided for in paragraph 1 shall be imposed.'

[4] Zakon za danak varhu dobavenata stoynost (Law on value added tax) of 21 July 2006 (DV No 63 of 4 August 2006, p. 8; 'the Law on VAT').

9. Article 186 of the Law on VAT states:

‘(1) The coercive administrative measure of sealing business premises for a maximum period of 30 days shall be ordered, irrespective of the fines or financial penalties provided for, against any person who:

1. omits to

(a) issue the receipt document evidencing the relevant sale in accordance with the Article 118;

…

(3) The coercive administrative measure laid down in paragraph 1 shall be applied by means of a reasoned order issued by the [tax revenue] collection department or by an official authorised by that department.

(4) An appeal shall lie against the order referred to in paragraph 3 in accordance with the procedure laid down in the Code of Administrative Procedure.’

10. According to Article 187(1) and (4):

‘(1) Where a coercive administrative measure is ordered pursuant to Article 186(1), access to the person’s business premises shall also be prohibited and the property present in those premises and in the adjoining storage facilities shall be removed by the person or by his or her authorised representative. …

…

(4) At the request of the offender and subject to his or her providing proof of full payment of the fine or financial penalty, the authority shall terminate the coercive administrative measure imposed by it. The removal of seals shall be subject to an obligation of cooperation on the part of the offender. In the event of a repeat offence, removal of the seals from the premises shall not be permitted until one month has elapsed since its placing under seal.’

11. Article 188 [5] states:

‘(1) ‘The coercive administrative measure referred to in Article 186(1) shall be provisionally enforceable under the conditions laid down in Article 60(1) to (7) of the Code of Administrative Procedure.

(2) No appeal shall lie against the decision of the court.’

12. Article 193 states:

‘(1) The Law on administrative offences and penalties shall govern the establishment of offences under this Law and under the legislative acts implementing it, the adoption and enforcement of decisions imposing administrative penalties, and any appeals that lie against such decisions.

[5] In the version applicable to this case, as amended and published in DV No 100 of 20 December 2019.

(2) Findings of offences shall be made by the [tax revenue] collection departments and the decisions imposing administrative penalties shall be adopted by the Executive Director of the National Revenue Agency or by the official authorised by him or her for that purpose.'

2. Code of Administrative Procedure [6]

13. Under Article 6(5), in the version applicable to the facts of the dispute, the administrative authorities must refrain from adopting acts and engaging in conduct liable to cause damage which is manifestly disproportionate to the aim pursued.

14. Article 60 states:

'(1) The administrative act shall include an order for its provisional enforcement, where this is required by the life or health of citizens, so as to protect particularly important State or public interests, where enforcement of the decision is liable to be prevented or significantly impeded, or if the delay in enforcement is likely to cause damage which is serious or reparable only with difficulty, or even at the request of one of the parties, to protect an interest of particular importance to that party. In the latter case, the administrative authority shall require the corresponding guarantee.

(2) The provisional enforcement order must state the reasons on which it is based.

…

(5) The order authorising or refusing provisional enforcement shall be open to appeal, through the administrative authority before the court within three days of notification of the order, irrespective of whether or not an appeal has been lodged against the administrative act.

(6) The appeal shall be examined as soon as possible in chamber, without notification of copies of the appeal to the parties. The appeal shall not suspend provisional enforcement, but the court may suspend provisional enforcement until it has given a final ruling on the appeal.

(7) When annulling the order under appeal, the court shall rule on the substance of the case. If provisional enforcement is annulled, the administrative authority shall restore the pre-enforcement situation.

(8) An appeal may be brought against the order of the court.'

15. Under point 1 of Article 128(1), the administrative courts have jurisdiction to hear and determine cases seeking, inter alia, the amendment or annulment of administrative acts.

16. Article 166 states:

'(1) An appeal [before the courts] shall suspend enforcement of the administrative act.

(2) At each stage of the proceedings until the judgment becomes final, the court may, at the request of the applicant, suspend provisional enforcement, authorised by a final order of the

[6] Administrativnoprotsetsualen kodeks (Code of Administrative Procedure) (DV No 30 of 11 April 2006; 'the CAP').

authority which adopted the act referred to in Article 60(1), if the provisional enforcement would be liable to cause the applicant damage which is serious or reparable only with difficulty. …'

3. Law on administrative offences and penalties [7]

17. Article 22 provides that coercive administrative measures may be applied to prevent and stop administrative offences and to prevent and eliminate their adverse consequences.

18. Article 27(1), (2), (4) and (5) provides:

'(1) The administrative penalty shall be determined in accordance with the provisions of this law within the limits laid down for the offence committed.

(2) In the determination of the penalty, account shall be taken of the severity of the offence, the reasons for its commission and other mitigating and aggravating circumstances, as well as the financial situation of the offender.

…

(4) Except in the cases provided for in Article 15(2), the penalties attached to offences may not be replaced by penalties of a lighter nature.

(5) Neither is it permissible to fix the penalty below the minimum penalty provided for, whether this be a fine or a temporary deprivation of the right to pursue a particular occupation or activity, except in cases provided for by law.'

19. In accordance with Article 59, punitive administrative measures are actionable before the Rayonen sad (District Court, Bulgaria) within 14 days of notification thereof.

II. Facts, dispute and question referred for a preliminary ruling

20. 'Beach and bar management' EOOD ('Beach and bar') is a limited liability company which operates business premises (a bar and restaurant).

21. On 4 August 2022, the Bulgarian tax authorities [8] carried out an inspection at the Beach and bar business premises in the course of which:

– it established the existence of two POS terminals and 85 receipts for debit and credit card payments made during the period from 25 June 2022 to 26 July 2022;

– it established that the undertaking in question had not issued any fiscal cash register receipts for those 85 transactions.

[7] Zakon za administrativnite narushenia i nakazania (Law on administrative offences and penalties) (DV No 92 of 28 November 1969), in the version applicable to the facts of the dispute.

[8] The operation was carried out by the Glavna direktsia 'Fiskalen kontrol' ('Tax Inspection' General Directorate).

22. On 12 August 2022, the tax authority issued an order for the business premises to be sealed and for access to them to be prohibited for a period of 14 days. By separate decision, it authorised the provisional enforcement of both measures.

23. The sealing measure and the authorisation for its provisional enforcement were each unsuccessfully challenged in separate proceedings before the Administrativen sad – Burgas (Administrative Court, Burgas, Bulgaria).

24. The administrative authority, considering the facts to have been proved, adopted 85 punitive decisions.[9] In each one of them, it imposed on Beach and bar a fine of BGN 500 (approximately EUR 250), bringing the penalty for all 85 offences to BGN 42 500 (approximately EUR 21 250).

25. The amount of VAT not registered (on account of the failure to issue the cash register fiscal receipts for the 85 payment transactions) amounts to BGN 268.02 (approximately EUR 134).

26. The 85 punitive decisions were challenged before the Rayonen sad – Burgas (District Court, Burgas) in the same number of sets of proceedings culminating in judgments dismissing the actions brought against them.

27. The judgments of the court of first instance were appealed to the Administrativen sad – Burgas (Administrative Court, Burgas), which has referred three questions to the Court of Justice for a preliminary ruling, of which I shall reproduce only the first:

'(1) Are Article 325 [TFEU], Article 273 of the [VAT] Directive and Article 50 of the Charter … to be interpreted as permitting national legislation under which a single overall measure of "sealing business premises and prohibiting access thereto" may be imposed in respect of multiple failures to fulfil tax obligations, where that measure is aimed exclusively at limiting the adverse effects of the offence, including the extent of the damage to the financial interests of the European Union, but not at punishing the offender, without that measure limiting the possibility of pursuing against that offender, in respect of each of those failures to fulfil tax obligations, independent proceedings of a punitive nature imposing on the taxable person a measure in the form of a financial penalty, it being the duty of the national court to examine and determine in each individual case which of the two objectives is pursued by the coercive administrative measure of "sealing business premises and prohibiting access thereto" imposed at an earlier stage: prevention and restriction or punishment?'

III. Procedure before the Court of Justice

28. The request for a preliminary ruling was registered at the Court of Justice on 1 December 2023.

29. Written observations have been submitted by Beach and bar, the Bulgarian Government and the European Commission.

30. The Court did not consider it necessary to hold a public hearing.

[9] The judicial decisions adopted in the disputes concerning the sealing and its enforcement were already final at the time when the hearing in the proceedings for challenging the financial penalties was held.

31. At the Court's direction, I shall confine my Opinion to the first of the questions referred for a preliminary ruling.

IV. Analysis

A. Admissibility

32. As has already been noted, the referring has before it 85 financial penalties imposed on Beach and bar for the same number of offences against the Law on VAT. Those offences also resulted in the imposition of a measure involving the sealing of the business premises in question (and the prohibition of access to them) for a period of 14 days.

33. By the time the proceedings against the financial penalties had reached the oral stage, the sealing measure against which Beach and bar had unsuccessfully brought an action in separate proceedings had already been implemented.

34. In that context, the Bulgarian Government considers that the first question referred for a preliminary ruling is inadmissible, since the dispute giving rise to the reference for a preliminary ruling is exclusively concerned with the financial penalties and may be disposed of without the need to establish the compatibility of EU law with the national rules which made it possible to adopt the already implemented sealing measure, which does not form part of the main proceedings.

35. The Commission shares the Bulgarian Government's view, although it proposes that the question be redrafted in such a way as to allow the Court to rule on the substance. [10]

36. In my opinion, it is inappropriate for the Court of Justice, when replying to the referring court, to rule on the compatibility of EU law with the national legislation governing the sealing of business premises, [11] when the sealing measure is not being challenged in the main proceedings.

37. However, the referring court's question is in actual fact aimed not so much at determining whether the rules on sealing are in conformity with EU law, but rather that of the financial penalties at issue. In saying as much, the rewording proposal suggested by the Commission may be accepted.

38. The task, then, is not to examine whether EU law is compatible with the measure of sealing business premises but to determine whether it precludes a financial penalty imposed on the same person for the same acts as those for which the sealing was ordered.

[10] Paragraphs 30 to 32 of the Commission's written observations. In those paragraphs, the Commission suggests that the question be redrafted so that it can be decided whether it is contrary to EU law for a financial penalty to be imposed for acts such as those at issue, given that the offence for which that financial penalty is punishable has already been the subject of an administrative sealing measure imposed for the same acts.

[11] That compatibility is the subject of Case C-605/23, *Ati-19*.

B. The substance

1. Impact of the judgment of 4 May 2023 in MV – 98 [12]

39. In the judgment in *MV – 98*, the Court has already ruled on the compatibility of the national legislation applied in that case with Article 50 of the Charter.

40. In *MV – 98*, the facts were (with the exception which I shall mention later) similar to those in this case: during an inspection carried out at business premises, the Bulgarian tax authorities found that MV – 98 had failed to record the sale of an item and to issue the fiscal cash register receipt relating to that sale.

41. On the basis of those facts, the tax authorities, in essence, took the following steps:

– In accordance with Article 185 of the Law on VAT, it imposed a financial penalty on MV – 98.

– Pursuant to Article 186 of that law, it adopted an administrative measure involving the sealing of the premises in question for a period of 14 days.

– By order issued under Article 60 of the CAP, it authorised the provisional enforcement of that measure.

42. On that occasion, it was necessary to determine, '… in essence, whether Article 273 of the VAT Directive and Article 50 of the Charter must be interpreted as precluding national legislation under which, for one and the same tax-related offence and as a result of separate, autonomous sets of proceedings, a financial penalty and a sealing of business premises, which measures may be challenged before different courts, may be imposed on a taxpayer.' [13]

43. The Court turned first of all to an analysis of the 'criminal nature of the measures at issue in the main proceedings' (paragraphs 38 to 49 of the judgment in *MV – 98*), as being an essential condition for determining the applicability of Article 50 of the Charter.

44. From an analysis of the three criteria relevant to that assessment, the Court concluded, in relation to the sealing measure, that:

– The fact that that measure is classified in national law as an administrative measure does not mean that it cannot be recognised as being of a criminal nature (paragraphs 38 to 41 of the judgment in *MV – 98*).

– That measure simultaneously pursues the objectives of deterring and punishing VAT-related offences. Its purpose is not merely precautionary, as some of the governments intervening in that case had alleged (paragraphs 42 to 44 of the judgment in *MV – 98*).

– The sealing measure appears to be of high severity (paragraphs 45 to 47 of the judgment in *MV – 98*).

[12] Case C-97/21 (EU:C:2023:371; 'the judgment in MV – 98').

[13] The judgment in *MV – 98*, paragraph 27.

45. In that context, the Court held that, 'if, as is apparent from the information provided by the referring court, the measures at issue in the main proceedings must be classified as penalties of a criminal nature, the cumulation of those penalties must be regarded as entailing a limitation of the fundamental right guaranteed in Article 50 of the Charter.' [14]

46. The Court's subsequent reasoning in the judgment in *MV – 98* centred on whether there was any justification for the limitation of the fundamental right guaranteed in Article 50 of the Charter.

47. At the end of that reasoning, the Court held that 'Article 273 of [the VAT Directive] and Article 50 of the [Charter] must be interpreted as precluding national legislation under which a financial penalty and a measure involving sealing of business premises may be imposed on a taxpayer for one and the same offence relating to a tax obligation at the end of separate and autonomous procedures, where those measures are liable to challenge before different courts, and where that legislation does not ensure coordination of the procedures enabling the additional disadvantage associated with the cumulation of those measures to be reduced to what is strictly necessary, and does not ensure that the severity of all penalties imposed is commensurate with the seriousness of the offence concerned.' [15]

2. *Difference between this case and* MV – 98

48. As the referring court notes, this case differs from that examined by the judgment in *MV – 98* in one very specific respect: the latter case concerned a single offence which had given rise to one sealing measure and one financial penalty, whereas, in this case, there are 85 offences in dispute and 85 financial penalties have been imposed, although only one sealing measure has been imposed for all of those offences. [16]

49. That difference prompts the referring court to question the Court of Justice about the scope of its findings in the judgment in *MV – 98* with respect to the criminal nature of the sealing measure. More specifically, about the preventive or punitive purpose of that measure as a determining factor in its characterisation as criminal.

50. The referring court's position is, in essence, as follows:

– If we leave aside that particular difference, the other conditions necessary to any finding as to the existence of the cumulation of procedures and penalties proscribed by Article 50 of the Charter, that is to say that the facts and the penalties must be identical, are met in this case.

– However, the fact that only one measure involving the sealing of premises was adopted for all 85 tax offences casts doubt as to the *criminal nature* of that measure. [17]

51. In a not so particularly clear fashion, the referring court notes that the fact that the sealing measure is not individualised would indicate that its purpose of limiting the extent of the damage caused to the interests of the European Union (and, therefore, its preventive dimension) prevails

[14] The judgment in *MV – 98*, paragraph 49.

[15] The judgment in *MV – 98*, paragraph 63.

[16] Paragraph 32 of the order for reference.

[17] Paragraph 43 of the order for reference.

over its punitive nature.[18] If this were an indication that sealing does not constitute a genuine criminal sanction, one of the conditions necessary for applying Article 50 of the Charter would be lacking.

3. My assessment

52. I believe that the answer to the issue thus raised by the referring court can be found, without too much interpretative difficulty, in the judgment in *MV – 98* and in the case-law of the Court, in particular, the judgment in *Menci*.[19]

53. Thus, 'a penalty with a punitive purpose is criminal in nature for the purposes of Article 50 of the Charter, and … the mere fact that it also pursues a deterrence purpose does not mean that it cannot be characterised as a criminal penalty'.[20]

54. As the judgment in *MV – 98* made clear, on the basis of the information provided by the referring court, '… Article 22 of the Law on administrative offences and penalties [shows that the sealing measure] is intended to bring to an end administrative offences committed and to prevent further offences by preventing the trader concerned from operating his or her business premises. In that regard, the referring court states that the sealing measure pursues both a preventive and a punitive purpose, in so far as it also seeks to deter the persons concerned from failing to comply with the obligation laid down in Article 118(1) of the Law on VAT.'[21]

55. The consequences which the Court inferred from that premiss in the judgment in *MV – 98* can be extended to a situation such as that in this case: the considerations with respect to the application of Article 50 of the Charter that obtain in the case where *a single sealing measure* accompany *a single financial penalty*, both relating to *a single offence*, also hold good in the case where the second term of that equation is not one but 85 financial penalties.

56. The referring court does not rule out the possibility that the sealing measure is devoid of punitive content. It considers, however, that, given the generic rather than individualised nature of that measure, its preventive function prevails over its punitive purpose to such an extent as to dissolve its criminal nature.

57. In my view, as I maintained in my Opinion in *Menci*, 'it would be difficult to deny that provisions of tax law providing for penalties are aimed at punishing taxable persons whose frauds have been detected while at the same time serving as a warning or deterrent to others, in order to prevent those persons from giving in to the temptation of not paying their taxes'.[22]

[18] Paragraph 47 of the order for reference: 'Considered as a whole, all of the circumstances of the present case, as described, might give the impression that, in a case such as that in the main proceedings, in which a coercive administrative measure was imposed in respect of 85 offences considered as a whole but the extent to which that measure is ordered in respect of each particular offence is not individualised, the safeguarding function of the coercive administrative measure, which restricts the amount of unregistered and uncharged VAT to that in the original findings, does not simply prevail over its punitive nature, but is in practice the only form of coercive administrative measure in the main proceedings as specifically described, and is aimed exclusively at limiting the extent of the damage to the financial interests of the European Union'.

[19] Judgment of 20 March 2018, *Menci* (C-524/15, EU:C:2018:197; 'the judgment in *Menci*').

[20] The judgment in *Menci*, paragraph 31. See, to that effect, judgment in *MV – 98*, paragraph 42.

[21] The judgment in *MV – 98*, paragraph 44.

[22] Opinion in *Menci* (C-524/15, EU:C:2017:667, point 113). I went on to say there (footnote 99) that 'the academic (sometimes philosophical) debate concerning the basis, justification and aim, or aims, of punishment has lasted for centuries and involves differing theories, some of which place the emphasis on its retributive aspects and others on its preventive (general prevention or special prevention) or deterrent effects'.

58. In any event, in the view of the Court, 'it is of the very nature of criminal penalties that they seek both to punish and to deter unlawful conduct'. [23]

59. The sealing of premises logically prevents business from being conducted there and has the effect of depriving the person concerned of his or her income. Where, as is the case here, that measure is adopted not on health or similar grounds, [24] but on account of the mere commission of tax offences, the punitive (and adverse) component of the measure seems to me to be undeniable. [25]

60. From that point of view, the punitive function of a measure such as the sealing of premises does not depend on whether it is commensurate with the higher or lower number of offences for which it is intended to serve as *punishment*. I concur in this assessment with the Commission, for which the existence of a punitive purpose does not depend on whether the measure in question is applied to one or more cumulated offences. [26]

61. If the logic which appears to inform the referring court's thinking is followed, the sealing measure provided for in Article 186 of the Law on VAT would be of a punitive and, therefore, materially criminal nature only if it had been imposed for each and every one of the 85 offences at issue, thus potentially resulting in the business premises being closed for up to 2 550 days in total.

62. That clearly disproportionate inference should not, in my opinion, be accepted. Obviously, any sealing ordered on that basis would be much more severe from the point of view of its punitive nature, since it would mean closing the business premises for years. However, its punitive nature is still present if the sealing, albeit manifestly less onerous, inflicts on the person concerned the damage attendant upon the impossibility of carrying on his or her business for 14 days, and upon the economic losses that this entails. [27]

63. To my mind, the *preventive* aspect of the sealing measure is not so dominant in cases such as this as to outweigh its *punitive* aspect by diluting it.

64. What happened in this case was that the tax authority assumed the existence of a *combination* of offences as the basis for imposing only one measure involving the sealing of business premises, rather than 85. It could perhaps have been more rigorous by raising the (single) closure period to the maximum of 30 days permitted under Article 186(1) of the Law on VAT, but this is a matter for the tax authority alone.

65. In short, the findings reached by the Court in the judgment in *MV – 98* with respect to the materially criminal nature of a measure involving the sealing of business premises for a period of 14 days that was ordered in response to a single tax offence are fully applicable in the case where that measure is adopted in joint response to a total of 85 cumulated offences.

[23] The judgment in *MV – 98*, paragraph 42.

[24] I am not saying that it is not possible that the sealing of business premises may be ordered on grounds which are purely and exclusively preventive, for example, because of the existence of imminent and serious risks to public health. In those cases, which are devoid of any punitive connotation, the element of punishment that characterises any penalty would be lacking.

[25] The Court has also recognised the *severe* nature of a sealing measure which, although it could have been imposed for 30 days was, in that case as in this, imposed for 14. The judgment in *MV – 98*, paragraph 47.

[26] Paragraph 43 of the Commission's written observations.

[27] As the Commission has observed, the administrative closure of business premises, even for a short period, may represent a more severe penalty for the trader than a fine (paragraph 46 of its written observations).

66. That being so, the answer to the first question referred for a preliminary ruling must be that the administrative measure involving the sealing of, and the prohibition of access to, business premises for 14 days retains its punitive nature whether ordered in response to a single offence against the Law on VAT or on account of the commission over a particular period of time of 85 offences against that Law, considered in their entirety.

V. Conclusion

67. In the light of the foregoing, I propose that the Court reply to the Administrativen sad – Burgas (Administrative Court, Burgas, Bulgaria) as follows:

'Article 325 TFEU, Article 273 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax and Article 50 of the Charter of Fundamental Rights of the European Union

must be interpreted as meaning that the considerations in the light of which the Court of Justice delivered the judgment of 24 May 2023, *MV – 98* (C-97/21, EU:C:2023:371), may be extended to a situation in which the national tax authority imposes 85 financial penalties on a taxpayer for successive failures to fulfil his or her obligations in respect of value added tax, while at the same time ordering a measure involving the sealing of, and the prohibition of access to, business premises for 14 days on account of the entirety of the tax offences committed.'