



Reports of Cases

Case C-523/24

**Sociedad Civil Catalana, Asociación Cívica y Cultural (SCC) and Ministerio Fiscal
v
RAS and Others**

Judgment of the Court (Grand Chamber) of 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)

1. *Questions referred for a preliminary ruling – Reference to the Court – National court or tribunal within the meaning of Article 267 TFEU – Meaning – Tribunal de Cuentas (Court of Auditors, Spain) – Included (Art. 267 TFEU)*

(see paragraphs 58, 59, 62, 81)

2. *Own resources of the European Union – Protection of the European Union’s financial interests – Pursuit of the independence of part of the national territory of a Member State – National amnesty legislation concerning acts giving rise to liability in respect of public funds – Funds not paid from the Union budget and not intended for it – Independence capable of reducing the European Union’s own resources in terms of the contribution of that Member State based on gross national income – Whether permissible (Art. 325(1) TFEU)*

(see paragraphs 98-100, operative part 1)

3. *Member States – Obligations – Provision of remedies sufficient to ensure effective legal protection – Observance of the principle of judicial independence – Primacy – Direct effect*

(see paragraph 113)

4. *Member States – Obligations – Provision of remedies sufficient to ensure effective legal protection – National amnesty legislation concerning acts giving rise to liability in respect of public funds – Legislation requiring national courts to adopt a decision extinguishing liability within a maximum period of two months, without examining the defence submissions and exculpatory evidence and without hearing all the parties to the proceedings – Legislation that is not of a systemic nature capable of undermining the proper functioning of the national judicial system in the fields covered by EU law – Whether permissible (Art. 19(1), second subpara., TEU; Art. 325 TFEU)*

(see paragraphs 115-118, 121-125, operative part 2)

5. *Questions referred for a preliminary ruling – Reference to the Court – Jurisdiction of national courts – Stay of the main proceedings by a national court submitting a request to the Court of Justice for a preliminary ruling – Legislation requiring national courts to adopt a decision extinguishing liability within a maximum period of two months – National legislation preventing a national court from maintaining the interim measures ordered at an earlier stage of the procedure within a maximum period of two months – No ruling by the Court of Justice – Not permissible (Art. 267 TFEU; Statute of the Court of Justice of the European Union, Art. 23, first para.)*

(see paragraphs 131, 132, 138, 139-142, operative part 3)

Résumé

Hearing a request for a preliminary ruling from the Tribunal de Cuentas (Court of Auditors, Spain), the Court of Justice, sitting as the Grand Chamber, rules on the compatibility of national legislation granting amnesty, inter alia, for acts giving rise to liability in respect of public funds with Article 325 TFEU and Article 19 TEU, and with Article 267 TFEU and the first paragraph of Article 23 of the Statute of the Court of Justice of the European Union.

The Sociedad Civil Catalana, Asociación Cívica y Cultural and the Ministerio Fiscal (Public Prosecutor's Office, Spain) brought before the referring court applications seeking a declaration, in proceedings for the recovery of an unjustified shortfall, that there had been a loss to the public assets of the Generalitat de Catalunya (Regional Government of Catalonia, Spain) and a declaration that 35 former members of the Generalitat's governance bodies are directly liable for that loss in respect of public funds. They seek, in that regard, an order that the defendants pay the Treasury of the Generalitat the amounts determined in accordance with their role in the damage caused to the Treasury.

According to the applicants, the losses resulted from the expenditure incurred, first, for the holding of an illegal referendum on the independence of Catalonia and, second, for the promotion of that independence internationally between 2011 and 2017.

In the course of the main proceedings, the LOA,¹ which provides, inter alia, for the extinction of liability in respect of public funds, entered into force. In so far as the referring court must examine whether the facts at issue in the main proceedings satisfy the conditions laid down by that law, it has doubts as to the compatibility of that law with EU law.

Findings of the Court

Ruling, in the first place, on whether Article 325(1) TFEU must be interpreted as precluding national legislation such as the LOA, the Court states that an adverse effect on the financial interests of the European Union cannot be established on the sole basis of the reduction in gross national income (GNI) which could potentially be the result of the secession of part of a national territory.

Indeed, assuming a reduction in the GNI implies a reduction in the national contribution of the Member State concerned 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 be regarded as affecting the financial interests of the Union, within the meaning of that article.

In the light of those considerations, the Court holds that Article 325(1) TFEU does not preclude 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 GNI.

In the second place, as regards the obligation of the national courts to adopt a decision extinguishing 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, the Court notes that the 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.

In the assessment of whether such problems are likely to stem from the procedural provisions of the LOA, it is appropriate to take into account the nature of a national amnesty law and the competence of the Member States to adopt and apply such a law. Having regard to that competence, the Member States may in principle determine the conditions, including the procedural conditions, for implementing an amnesty adopted in the general interest. 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.

¹ 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').

Furthermore, the determination of the specific detailed rules for implementing a national amnesty law requires political choices falling under the Member States' own responsibilities and therefore entails a balancing of the divergent interests at issue.

Given the nature of the LOA, its purpose and its scope, limited to the resolution of the political conflict surrounding the Catalan independence process, it is not the case that the procedural rules which it makes provision for could give rise to problems of a systemic nature. Those provisions are not therefore 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.

Therefore, the Court holds 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.

Lastly, as regards the adoption and maintenance of interim measures by the national court, the Court of Justice states that, where that court considers it necessary, it must be able to adopt or maintain such measures pending delivery of its decision following the answer of the Court of Justice to its request for a preliminary ruling.

In the present case, the Spanish Government argued before the Court that the LOA may be interpreted as meaning that, where a reference for a preliminary ruling is made, the proceedings may be stayed and the interim measures maintained for as long as they are necessary to ensure the effectiveness of the Court's answer.

In the event that such an interpretation were to be impossible, 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 having to request or await the prior setting aside of that provision by legislative or other constitutional means.

In the light of those considerations, the Court holds 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 which 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 of Justice, hearing a request for a preliminary ruling, has not yet given its decision.