

JUDGMENT OF THE COURT (Third Chamber)

15 October 2026 (*)

(Reference for a preliminary ruling – Area of freedom, security and justice – Judicial cooperation in criminal matters – Fight against organised crime – Protection of the European Union’s financial interests – Article 325(1) TFEU – ‘PIF’ Convention – Article 2(1) TFEU – Framework Decision 2008/841/JHA – Article 2(a) and (b) – Serious fraud in relation to value added tax – Agreement to commit an offence – Article 3 – Obligation on the part of the Member States to counter fraud affecting the financial interests of the European Union through effective deterrent measures – Obligation to provide for criminal penalties – Maximum penalty duration – Principle of proportionality – Limitation period – Systemic risk of impunity)

In Case C-321/25 [Gidzhinov], (i)

REQUEST for a preliminary ruling under Article 267 TFEU from the Sofiyski gradski sad (Sofia City Court, Bulgaria), made by decision of 2 May 2025, received at the Court on 8 May 2025, in the criminal proceedings against

A,

B,

V,

G,

D,

other party:

Sofiyska gradska prokuratura

THE COURT (Third Chamber),

composed of C. Lycourgos (Rapporteur), President of the Chamber, N. Fenger, S. Rodin, N. Piçarra and O. Spineanu-Matei, Judges,

Advocate General: M. Campos Sánchez-Bordona,

Registrar: V. Di Bucci,

having regard to the written procedure,

after considering the observations submitted on behalf of:

- V, by P.Y. Galabov, advokat,
- the Austrian Government, by J. Schmoll and P. Thalmann, acting as Agents,
- the European Commission, by C. Valero, F. Blanc, I. Zaloguin and M. Wasmeier, acting as Agents,

after hearing the Opinion of the Advocate General at the sitting on 23 April 2026,

gives the following

Judgment

- 1 This request for a preliminary ruling concerns the interpretation of Article 325 TFEU, Article 2(1) of the Convention drawn up on the basis of Article K.3 of the Treaty on European Union, on the protection of the European Communities' financial interests, signed in Brussels on 26 July 1995 and annexed to the Council Act of 26 July 1995 (OJ 1995 C 316, p. 48; 'the PIF Convention'), and Article 3(1)(b) of Council Framework Decision 2008/841/JHA of 24 October 2008 on the fight against organised crime (OJ 2008 L 300, p. 42).
- 2 The request has been made in criminal proceedings brought against A, B, V, G and D for leading or participating in a criminal organisation with the aim of committing tax offences and for having committed, as regards some of them, value added tax (VAT) fraud.

Legal context

European Union law

The PIF Convention

- 3 Article 1(3) of the PIF Convention, entitled 'General provisions', provides as follows:

'Subject to Article 2(2), each Member State shall also take the necessary measures to ensure that the intentional preparation or supply of false, incorrect or incomplete statements or documents having the effect described in paragraph 1 constitutes a criminal offence if it is not already punishable as a principal offence or as participation in, instigation of, or attempt to commit, fraud [affecting the European Communities' financial interests] as defined in paragraph 1.'

- 4 Article 2 of that convention, headed 'Penalties', provides:

'1. Each Member State shall take the necessary measures to ensure that the conduct referred to in Article 1, and participating in, instigating, or attempting the conduct referred to in Article 1(1), are punishable by effective, proportionate and dissuasive criminal penalties, including, at least in cases of serious fraud, penalties involving deprivation of liberty which can give rise to extradition, it being understood that serious fraud shall be considered to be fraud involving a minimum amount to be set in each Member State. This minimum amount may not be set at a sum exceeding [EUR] 50 000.

2. However in cases of minor fraud involving a total amount of less than [EUR] 4 000 and not involving particularly serious circumstances under its laws, a Member State may provide for penalties of a different type from those laid down in paragraph 1.

...'

Decision 2008/40/JHA

- 5 Article 2(1) of Council Decision 2008/40/JHA of 6 December 2007 concerning the accession of Bulgaria and Romania to the Convention drawn up on the basis of Article K.3 of the Treaty on European Union, on the protection of the European Communities' financial interests, the Protocol of 27 September 1996, the Protocol of 29 November 1996 and the Second Protocol of 19 June 1997 (OJ 2008 L 9, p. 23), provides:

'[The PIF Convention], the [Council Act of 27 September 1996 drawing up a Protocol to the Convention on the protection of the European Communities' financial interests (OJ 1996 C 313, p. 1)] and the [Council

Act of 29 November 1996 drawing up, on the basis of Article K.3 of the Treaty on European Union, the Protocol on the interpretation, by way of preliminary rulings, by the Court of Justice of the European Communities of the Convention on the protection of the European Communities' financial interests (OJ 1997 C 151, p. 1)] shall enter into force in relation to [the Republic of] Bulgaria and Romania on the first day of the first month following the date of adoption of this Decision, unless they have already entered into force for [the Republic of] Bulgaria or Romania before that date.'

The PIF Directive

- 6 Article 16 of Directive (EU) 2017/1371 of the European Parliament and of the Council of 5 July 2017 on the fight against fraud to the Union's financial interests by means of criminal law (OJ 2017 L 198, p. 29), entitled 'Replacement of [the PIF Convention]', provides as follows:

'[The PIF Convention], including the Protocols thereto of 27 September 1996, of 29 November 1996 and of 19 June 1997, is hereby replaced by this Directive for the Member States bound by it, with effect from 6 July 2019.

For the Member States bound by this Directive, references to the Convention shall be construed as references to this Directive.'

Framework Decision 2008/841

- 7 Recitals 1 to 3 of Framework Decision 2008/841 state:

- '(1) The objective of the Hague Programme is to improve the common capability of the [European] Union and the Member States for the purpose, among others, of combating transnational organised crime. This objective is to be pursued by, in particular, the approximation of legislation. Closer cooperation between the Member States of the European Union is needed in order to counter the dangers and proliferation of criminal organisations and to respond effectively to citizens' expectations and Member States' own requirements. In this respect point 14 of the conclusions of the Brussels European Council of 4 and 5 November 2004 states that the citizens of Europe expect the European Union, while guaranteeing respect for fundamental freedoms and rights, to take a more effective, combined approach to cross-border problems such as organised crime.
- (2) In its Communication of 29 March 2004 on measures to be taken to combat terrorism and other forms of serious crime, the Commission considered that the facilities available for combating organised crime in the EU needed to be strengthened and stated that it would draw up a Framework Decision to replace Joint Action 98/733/JHA of 21 December 1998 on making it a criminal offence to participate in a criminal organisation in the Member States of the European Union [OJ 1998 L 351, p. 1].
- (3) Point 3.3.2 of the Hague Programme states that the approximation of substantive criminal law serves the purpose of facilitating mutual recognition of judgments and judicial decisions and police and judicial cooperation in criminal matters and concerns areas of particularly serious crime with cross-border dimensions and that priority should be given to areas of crime that are specifically mentioned in the Treaties. The definition of offences relating to participation in a criminal organisation should therefore be approximated in the Member States. Thus, this Framework Decision should encompass crimes which are typically committed in a criminal organisation. It should provide, moreover, for the imposition of penalties corresponding to the seriousness of those offences, on natural and legal persons who committed them or are responsible for their commission.'

- 8 Article 1 of that framework decision, entitled 'Definitions', states:

'For the purposes of this Framework Decision:

1. “criminal organisation” means a structured association, established over a period of time, of more than two persons acting in concert with a view to committing offences which are punishable by deprivation of liberty or a detention order of a maximum of at least four years or a more serious penalty, to obtain, directly or indirectly, a financial or other material benefit;
2. “structured association” means an association that is not randomly formed for the immediate commission of an offence, nor does it need to have formally defined roles for its members, continuity of its membership, or a developed structure.’

9 Article 2 of that framework decision, entitled ‘Offences relating to participation in a criminal organisation’, provides:

‘Each Member State shall take the necessary measures to ensure that one or both of the following types of conduct related to a criminal organisation are regarded as offences:

- (a) conduct by any person who, with intent and with knowledge of either the aim and general activity of the criminal organisation or its intention to commit the offences in question, actively takes part in the organisation’s criminal activities, including the provision of information or material means, the recruitment of new members and all forms of financing of its activities, knowing that such participation will contribute to the achievement of the organisation’s criminal activities;
- (b) conduct by any person consisting in an agreement with one or more persons that an activity should be pursued, which if carried out, would amount to the commission of offences referred to in Article 1, even if that person does not take part in the actual execution of the activity.’

10 Article 3 of that framework decision, entitled ‘Penalties’, is worded as follows:

‘1. Each Member State shall take the necessary measures to ensure that:

- (a) the offence referred to in Article 2(a) is punishable by a maximum term of imprisonment of at least between two and five years; or
- (b) the offence referred to in Article 2(b) is punishable by the same maximum term of imprisonment as the offence at which the agreement is aimed, or by a maximum term of imprisonment of at least between two and five years.

2. Each Member State shall take the necessary measures to ensure that the fact that offences referred to in Article 2, as determined by this Member State, have been committed within the framework of a criminal organisation, may be regarded as an aggravating circumstance.’

Bulgarian law

Criminal Code

11 Article 23(1) of the Nakazatelen kodeks (Criminal Code, DV No 26 of 2 April 1968), in the version applicable to the dispute in the main proceedings (‘the Criminal Code’), provides:

‘If one and the same act has been the means for the commission of several offences or if one person has committed several separate offences before a conviction that is not subject to appeal is handed down in respect of any one of them, the court, after determining a penalty for each offence separately, shall impose the penalty that is the highest.’

12 Article 80 of that code provides:

‘(1) Prosecution shall be time-barred where it is not initiated within:

...

2. 15 years, in the case of acts punishable by a custodial sentence of more than 10 years;

3. 10 years, in the case of acts punishable by a custodial sentence of more than 3 years;

...

(3) The limitation period for prosecution starts to run from the commission of the offence; in the case of the attempted commission or preparation for the commission of an offence, from the day on which the last act was committed; and, in the case of uninterrupted and continuing offences, from when those offences cease.'

13 In accordance with Article 81 of that code:

'(1) The limitation period shall be suspended where the commencement or continuation of criminal prosecution depends on the resolution by final judgment of a preliminary question.

(2) The limitation period shall be interrupted by any act of the competent authorities carried out for the purposes of prosecution and only in respect of the person against whom the prosecution is brought. Where the act which interrupted the limitation period has concluded, a new limitation period shall start to run.

(3) Notwithstanding the suspension or interruption of the limitation period, criminal prosecution is time-barred where a period has elapsed which exceeds half of that provided for in the preceding article.'

14 Article 93 of that code provides:

'The following terms and expressions are used in this code with the following meanings:

...

20. "organised crime group": a long-term, structured association of three or more persons aimed at committing in concert, on national territory or abroad, offences which are punishable by a custodial sentence of more than three years. An association is deemed to be structured even if it does not have formally assigned roles for its members, long-term membership or a developed structure.'

15 Article 255 of the Criminal Code provides:

'(1) Anyone who evades the setting or payment of high-value tax debts by:

...

7. wrongly deducting the input tax paid,

shall be punished by a custodial sentence of one to six years and a fine of up to 2 000 [leva (BGN)].

...

(3) Where a particularly high amount of tax is due, the penalty will be three to eight years' imprisonment and confiscation of all or some of the offender's assets.'

16 Article 321 of that code provides:

'(1) The creation or leading of an organised crime group shall be punishable by a custodial sentence of 3 to 10 years.

(2) Participation in such a group shall be punishable by a custodial sentence of one to six years.

(3) Where the group is ... set up for the purpose of enrichment, ... the penalty shall be:

1. in the case of the offences referred to in paragraph 1: a custodial sentence of 5 to 15 years;
2. in the case of the offences referred to in paragraph 2: a custodial sentence of 3 to 10 years.'

The Code of Criminal Procedure

17 Article 24(1) of the Nakazatelno-protsesualen kodeks (Code of Criminal Procedure, DV No 86 of 28 October 2005), in the version applicable to the dispute in the main proceedings, provides:

'Proceedings shall not be commenced, or, if they have already commenced, shall be discontinued, if:

...

3. criminal liability has lapsed as a result of expiry of the period laid down by law;

...'

The main proceedings and the questions referred for a preliminary ruling

18 By an indictment drawn up in 2015, A, B, V, G and D were referred to the criminal court having jurisdiction in order to answer for the commission of several offences.

19 More particularly, A and B are, first of all, accused having led an organised crime group, set up for the purpose of enrichment, within the meaning of Article 321(3) of the Bulgarian Criminal Code. That offence, which began in March 2011 and ended on 14 November 2012, is punishable by a custodial sentence of 5 to 15 years.

20 Next, V, G and D are accused, on the basis of the same provision, of having participated in the same organised crime group. That offence, which also began in March 2011 and ended on 14 November 2012, is punishable by a custodial sentence of 3 to 10 years.

21 Lastly, A, B, V and D are accused of having committed, between June 2011 and October 2012, various VAT fraud offences, in the amounts of BGN 1 239 070 (approximately EUR 633 525), BGN 2 211 200 (approximately EUR 1 130 568), BGN 2 000 000 (approximately EUR 1 022 583), and BGN 2 433 590 (approximately EUR 1 244 274), respectively. Those offences, referred to in Article 255(3) of the Bulgarian Criminal Code, are each punishable by a custodial sentence of three to eight years and confiscation of all or some of the assets. That said, the maximum custodial sentence that may be imposed in respect of all those offences may not exceed eight years.

22 On 26 November 2015, following the lodging of the indictment referred to in paragraph 18 of the present judgment, the case was assigned to a panel composed of one judge and two court assessors, which held 48 hearings between 2015 and 2021. Following the appointment of that judge as a European Delegated Prosecutor, the proceedings had to be resumed *ab initio*, after that case had been reassigned to a second judge and two other court assessors. Between 2022 and 2025, that panel held 18 hearings, while no evidence-gathering measures were adopted. Following the retirement of that second judge on 14 March 2025, that case was reassigned to a third judge and two new court assessors, who make up the composition of the referring court.

23 In the first place, that court notes that, under Articles 80 and 81 of the Bulgarian Criminal Code, the expiry of the limitation period applicable to the offences before it relating to VAT fraud and participation in an organised crime group is imminent. In that regard, it states that the absolute limitation period applicable to those infringements is 15 years. Consequently, that limitation period is to expire in 2026 and 2027, in respect of the offences relating to VAT fraud, depending on the date on which the alleged false VAT

declaration was submitted, and 14 November 2027, in respect of the offence of participation in an organised crime group, that is to say, 15 years after the dissolution of that group. According to the referring court, it is not objectively possible, in the present case, to complete criminal proceedings at three levels of jurisdiction before the dates when those time limits expire.

- 24 By contrast, as regards the criminal proceedings brought against A and B for leading an organised crime group, that court notes that, since that offence is punishable by a maximum custodial sentence of 15 years, the applicable absolute limitation period is 22 years and six months and therefore will not expire until 14 May 2035. In its view, such a period is sufficient for the conduct of criminal proceedings, even at three levels of jurisdiction.
- 25 In that context, that court considers that calculating the limitation period solely on the basis of the maximum penalty incurred, irrespective of the legal and factual complexity of the case and the possibility of unforeseen circumstances, could be incompatible with EU law. In that regard, it recalls that, in the judgment of 24 July 2023, *Lin* (C-107/23 PPU, ‘the judgment in *Lin*’, EU:C:2023:606), the Court held that Member States must ensure that the limitation rules laid down by national law allow effective punishment of offences linked to VAT fraud and that there cannot, for reasons inherent in that national law, be a systemic risk of impunity, in particular in cases whose complexity requires a longer investigation.
- 26 The referring court points out that the impossibility, under Bulgarian law, of setting a longer limitation period than the absolute limitation period of 15 years applicable to offences of VAT fraud, in more complex cases or because of the occurrence of an unforeseeable event requiring the proceedings to be resumed *ab initio*, constitutes a systemic problem in so far as the more complex the criminal activity which is the subject of the proceedings, the more difficult it is to complete the criminal proceedings before the expiry of that limitation period.
- 27 In the second place, that court notes that the Bulgarian legislature provided for a custodial sentence of a maximum of 8 years for tax fraud offences, whereas participating in an organised criminal group and leading such a group are punishable by a custodial sentence of a maximum of 10 years and 15 years, respectively, despite the fact that the only criminal purpose of that organised group lies in the commission of tax evasion. In those circumstances, it asks whether such a difference between the applicable maximum penalties is compatible with Article 3(1)(b) of Framework Decision 2008/841.
- 28 In that regard, that court points out that that provision sets out an alternative as regards the penalties applicable to an agreement to commit an offence, for the purposes of Article 2(b) of that framework decision. The Member States may, in accordance with the first part of that alternative, provide for a penalty the maximum of which is identical to that of the penalty incurred for the offences at which that agreement was aimed. According to the second part of that alternative, they may provide for a maximum custodial sentence of at least two to five years. That second part thus sets a range of penalties which is not linked to the maximum duration of the penalties for the offences envisaged by the criminal organisation. That said, the referring court doubts whether that second part can be interpreted as allowing the Member States to provide for more severe penalties than those incurred for those offences.
- 29 That court considers that the agreement referred to in Article 2(b) of Framework Decision 2008/841, which led to the formation of a criminal organisation within the meaning of Article 1(1) of that framework decision, is an offence only because of its purpose, namely the commission of certain offences. Accordingly, that court is inclined to the view that the penalty incurred under such an agreement cannot be more severe than that provided for in respect of the offences which are the subject of that agreement, as otherwise the principle of proportionality would be infringed.
- 30 The referring court acknowledges, however, that it seems to follow from the wording of the second alternative referred to in Article 3(1)(b) of Framework Decision 2008/841 that Member States may provide, as regards a criminal association, for a more severe penalty than that applicable to the offences which that association intends to commit.

31 In those circumstances, the Sofijski gradski sad (Sofia City Court, Bulgaria) decided to refer the following questions to the Court of Justice for a preliminary ruling:

- ‘(1) Do Article 325 [TFEU] and Article 2(1) of the [PIF] Convention preclude a national law which provides for criminal prosecution to become time-barred in respect of acts directed against the EU’s financial interests and for which the limitation period is determined solely by reference to the maximum potential penalty applicable to an offence and not by reference to the factual and legal complexity of the case, and which takes no account of the possibility of a coincidental occurrence making it necessary to restart the criminal proceedings anew, such that the application of national law may lead to impunity?
- (2) Does Article 3(1)(b) of Council Framework Decision 2008/841 preclude a national law under which the offence referred to in Article 2(b) is punishable by a higher maximum term of imprisonment than the offence which the agreement referred to in Article 2(b) concerns?’

Consideration of the questions referred

The first question

- 32 As a preliminary point, it is apparent, first, from the order for reference that, under Bulgarian law, the limitation period normally applicable to an offence depends on the severity of the penalty incurred and can be interrupted or suspended. As regards the absolute limitation period applicable to that infringement, which, itself, cannot be interrupted or suspended, it is set as a period equivalent to one and a half times the limitation period normally applicable to that infringement. If no final conviction has been handed down before the expiry of that absolute limitation period, the criminal proceedings for that offence must be regarded as definitively time-barred.
- 33 In that context, the referring court questions the compatibility with Article 325 TFEU and Article 2(1) of the PIF Convention of the Bulgarian legislation which sets the absolute limitation period applicable to offences relating to VAT fraud and participation in an organised crime group the purpose of which is to commit such offences at 15 years.
- 34 Secondly, since the acts giving rise to the criminal proceedings were committed in 2011 and 2012, the PIF Convention is applicable to them *ratione temporis*. On the one hand, it follows from Article 2 of Decision 2008/40 that that convention entered into force in Bulgaria, at the latest, on 1 January 2008. On the other hand, the PIF Convention ceased to have effect only as from 6 July 2019, the date on which it was replaced by the PIF Directive, as specified in Article 16 of that directive (see, by analogy, judgment of 16 July 2026, *Lin II*, C-280/25, ‘the judgment in *Lin II*’, EU:C:2026:586, paragraphs 67 and 68).
- 35 Thirdly, on the one hand, it is apparent from the order for reference that the total amount of VAT fraud which the persons at issue in the main proceedings are suspected of having committed is valued at more than EUR 4 million. Such fraud must, therefore, be classified as ‘serious’, for the purposes of Article 325 TFEU and Article 2(1) of the PIF Convention (see, to that effect, the judgments in *Lin*, paragraphs 22 and 79, and in *Lin II*, paragraphs 73 and 74).
- 36 On the other hand, it should be noted that Article 325(1) TFEU covers not only acts that actually affect the financial interests of the European Union 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).
- 37 Similarly, it is apparent from Article 1(3) and Article 2(1) of the PIF Convention that an attempt to commit fraud affecting the financial interests of the European Union must be treated in the same way as such fraud, within the meaning of Article 2(1) of that convention (see, to that effect, the judgment in *Lin II*, paragraph 95).

- 38 Moreover, the Court has already held that the formation of a criminal association with a view to committing offences relating to VAT constitutes a case of fraud affecting the financial interests of the European Union (see, to that effect, judgment of 8 September 2015, *Taricco and Others*, C-105/14, EU:C:2015:555, paragraph 42).
- 39 Therefore, if the acts of which the persons in question in the main proceedings are accused were established, both the offence of VAT fraud and that of participation in an organised crime group with a view to committing that fraud, for which the persons in question in the main proceedings are prosecuted before the referring court, would have to be regarded as constituting serious fraud affecting the financial interests of the European Union, within the meaning of Article 325 TFEU and Article 2(1) of the PIF Convention.
- 40 It follows that, by its first question, the referring court asks, in essence, whether Article 325 TFEU and Article 2(1) of the PIF Convention must be interpreted as precluding national legislation under which criminal proceedings for serious fraud affecting the financial interests of the European Union are inevitably time-barred if no final conviction has been handed down within 15 years of the commission of those offences, irrespective of the occurrence of any reason for interruption or suspension of the limitation period or of any unforeseeable circumstances, and without account being taken of the degree of complexity of the case, where such a period may, according to the referring court, lead to a systemic risk of impunity for such instances of fraud.
- 41 In the first place, 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 European Union through effective deterrent measures. Although they have freedom to choose the applicable penalties, which may take the form of administrative penalties, criminal penalties or a combination of the two, the Member States must nonetheless ensure, by virtue of that provision, that cases of serious fraud or other serious illegal activity affecting the financial interests of the European Union are punishable by effective and dissuasive criminal penalties (the judgment in *Lin II*, paragraph 109 and the case-law cited).
- 42 Article 2(1) of the PIF Convention, in turn, requires the Member States to take the necessary measures to ensure that instances of conduct referred to in Article 1 are punishable by effective, proportionate and dissuasive criminal penalties, including, at least in cases of serious fraud, penalties involving deprivation of liberty which can give rise to extradition (see, to that effect, the judgment in *Lin II*, paragraph 71).
- 43 In the second place, at the material time in the main proceedings, the rules governing limitation periods applicable to criminal offences affecting the financial interests of the European Union had not been harmonised by the EU legislature and harmonisation has since taken place only to a partial extent with the adoption of the PIF Directive (the judgment in *Lin*, paragraph 81 and the case-law cited), which is not applicable to the dispute in the main proceedings, as follows from paragraph 34 of the present judgment.
- 44 Accordingly, the adoption of rules governing limitation periods for criminal offences affecting the financial interests of the European Union fell, at the time of the facts in the main proceedings, within the competence of the Member States. However, those Member States are required, when exercising that competence, to comply with their obligations deriving from EU law and, inter alia, from Article 325 TFEU and Article 2(1) of the PIF Convention (see, to that effect, the judgment in *Lin*, paragraph 82).
- 45 In this respect, the Member States must, inter alia, ensure that the limitation rules laid down by national law allow effective punishment of serious fraud offences affecting the financial interests of the European Union, since the existence of a systemic risk that such offences remain unpunished in criminal proceedings is incompatible with the requirements of Article 325(1) TFEU and Article 2(1) of the PIF Convention (see, to that effect, the judgments in *Lin*, paragraph 92, and in *Lin II*, paragraph 219 and the case-law cited).
- 46 In the third and last place, it is apparent from the Court's case-law that an absolute limitation period, such as that at issue in the main proceedings, helps to ensure legal certainty by preventing the limitation period for proceedings from being extended indefinitely by repeated acts interrupting or suspending that

limitation period (see, to that effect, judgment of 27 November 2025, *Mikroregion Porta Bohemica*, C-539/24, EU:C:2025:919, paragraph 20 and the case-law cited).

47 Moreover, such an absolute limitation period must be of sufficient duration so as not to make it impossible or excessively difficult in practice to protect the financial interests of the European Union (see, by analogy, judgments of 21 January 2021, *Whiteland Import Export*, C-308/19, EU:C:2021:47, paragraphs 48 and 49, and of 30 January 2025, *Trenitalia*, C-510/23, EU:C:2025:41, paragraph 38). In order to assess whether such a duration is sufficient, account must be taken of all the elements of the limitation rules concerned and of the degree of complexity of the proceedings necessary in order to establish the infringements in question (see, to that effect, judgments of 21 January 2021, *Whiteland Import Export*, C-308/19, EU:C:2021:47, paragraph 50, and of 30 January 2025, *Trenitalia*, C-510/23, EU:C:2025:41, paragraph 39).

48 Thus, the Court has already held that the Member States are required to ensure that they establish a limitation period of sufficient duration to complete criminal proceedings brought against perpetrators of serious fraud affecting the financial interests of the European Union, taking due account of the length and complexity of those proceedings (see, to that effect, judgment of 8 September 2015, *Taricco and Others*, C-105/14, EU:C:2015:555, paragraphs 46 and 47).

49 In the present case, as stressed in paragraph 33 of the present judgment, offences of VAT fraud and participation in an organised crime group, such as those alleged against the persons at issue in the main proceedings, are inevitably time-barred, under Bulgarian law, where no final conviction has been handed down within 15 years of their commission.

50 In that regard, first, as the Advocate General observed, in essence, in point 44 of his Opinion, such a period of 15 years, in principle, allows the Bulgarian criminal authorities a reasonable amount of time to complete the criminal proceedings brought against the perpetrators of such fraud and to obtain, before the expiry of the limitation period applicable to them, a final judgment in respect of those instances of fraud, including where that judgment requires the case to be examined at three levels of jurisdiction.

51 Secondly, the referring court has not provided the Court with sufficient evidence to support a finding that, on a systemic basis, it was, in practice, excessively difficult, in Bulgaria, for a decision, which has become *res judicata*, to be delivered in respect of offences of serious fraud affecting the financial interests of the European Union within 15 years of the commission of those offences. It should be noted, in that regard, in particular, that changes affecting the composition of panels in isolated cases are not sufficient to establish the existence of a systemic risk of impunity for those offences.

52 It follows from all of the foregoing considerations that the answer to the first question is that Article 325 TFEU and Article 2(1) of the PIF Convention must be interpreted as not precluding national legislation under which criminal proceedings for serious fraud affecting the financial interests of the European Union are inevitably time-barred if no final conviction has been handed down within 15 years of the commission of those offences, irrespective of any reason for interruption or suspension of the limitation period or of any unforeseeable circumstances, provided that such a period does not, in the Member State concerned, lead to a systemic risk of impunity for such instances of fraud.

The second question

53 By its second question, the referring court asks, in essence, whether Article 3(1)(b) of Framework Decision 2008/841 must be interpreted as precluding national legislation under which the offence of entering into an agreement to commit an offence, as referred to in Article 2(b) of that framework decision, is punishable by a custodial sentence the maximum duration of which is both longer than that of the custodial sentence applicable to the offence at which that agreement is aimed and longer than five years.

54 As is apparent from recitals 1 and 3 of that framework decision, it is based on a combined approach to cross-border problems such as organised crime and should encompass offences typically committed in a criminal organisation and, moreover, provide for the imposition of penalties corresponding to the

seriousness of those offences, on natural and legal persons who committed them or are responsible for their commission (see, to that effect, judgment of 11 July 2024, *Volieva*, C-265/23, EU:C:2024:602, paragraph 38).

- 55 In the present case, it is apparent from the order for reference that the persons in question in the main proceedings are, inter alia, prosecuted, under Article 321 of the Bulgarian Criminal Code, for having led or participated in an organised crime group, within the meaning of Article 93(20) of that code, the purpose of which was to commit instances of VAT fraud.
- 56 According to the referring court, the leading of such an organised criminal group and participation in that group fall within the scope of the offence provided for in Article 2(b) of Framework Decision 2008/841, namely conduct linked to a criminal organisation consisting in an agreement made by a person with one or more persons to pursue an activity, which if carried out, would amount to the commission of offences referred to in Article 1 of that framework decision, even if the former of those persons does not take part in the actual execution of the activity.
- 57 The Commission considers, however, that the offences referred to in paragraph 55 of the present judgment fall to a greater extent within the scope of Article 2(a) of that framework decision, namely conduct by any person who, with intent and with knowledge of either the aim and general activity of the criminal organisation or its intention to commit the offences in question, actively takes part in the organisation's criminal activities, including the provision of information or material means, the recruitment of new members and all forms of financing of its activities, where that person knows that such participation will contribute to the achievement of the organisation's criminal activities.
- 58 In that regard, first, it is apparent from Article 2 of Framework Decision 2008/841 that Member States have the option of criminalising either one or both of the two forms of conduct referred to in that provision. The request for a preliminary ruling does not make it possible to determine what choice the Bulgarian legislature made in that regard. Furthermore, it should be noted that questions on the interpretation of EU law are referred by a national court in the factual and legislative context which that court is responsible for defining, the accuracy of which is not a matter for the Court to determine (judgment of 22 November 2022, *Staatssecretaris van Justitie en Veiligheid (Removal – Medicinal cannabis)*, C-69/21, EU:C:2022:913, paragraph 44).
- 59 It follows from that case-law that the Court cannot call into question the referring court's assessment that the offences of leading and participating in an organised crime group, of which the persons in question in the main proceedings are accused, fall within the scope of Article 2(b) of that framework decision. Admittedly, if it were quite obvious that the interpretation sought of that provision bears no relation to the actual facts of the main action or its purpose, the second question referred for a preliminary ruling would have to be declared inadmissible (see, to that effect, judgment of 18 June 2026, *NTH Haustechnik*, C-484/24, EU:C:2026:496, paragraph 44 and the case-law cited). However, that is not so in the present case.
- 60 In any event, although the system of penalties laid down in Article 3(1)(b) of Framework Decision 2008/841 in respect of the offence referred to in Article 2(b) of that framework decision differs from that established by Article 3(1)(a) of that framework decision in respect of the offence referred to in Article 2(a) thereof, the fact remains that the answer to the second question raised by the referring court would remain, for the reasons set out below, identical if that court ultimately considered that the offences referred to in paragraph 55 of the present judgment fall within the scope of Article 2(a) and not Article 2(b) of that framework decision.
- 61 In the light of that clarification, it should be noted that, in accordance with Article 3(1)(b) of Framework Decision 2008/841, the agreement referred to in Article 2(b) of that framework decision must be punishable either by a custodial sentence the maximum duration of which is identical to that provided for the offence at which that agreement is aimed, or by a maximum custodial sentence of at least between two years and five years.

- 62 In accordance with settled case-law, it follows from the need for a uniform application of EU law and the principle of equality that the terms of a provision of EU law which makes no express reference to the law of the Member States for the purpose of determining its meaning and scope must normally be given an independent and uniform interpretation throughout the European Union, having regard not only to the wording of that provision but also to the context in which it occurs and the objectives pursued by the rules of which it is part (see, to that effect, judgments of 18 January 1984, *Ekro*, 327/82, EU:C:1984:11, paragraph 11, and of 18 December 2025, *Slagelse Almennyttige Boligselskab, Afdeling Schackenborgvænge*, C-417/23, EU:C:2025:1017, paragraph 76).
- 63 As regards, in the first place, the wording of Article 3(1)(b) of Framework Decision 2008/841, it should be noted that the wording of that provision is worded differently in its various language versions. Thus, in the Italian-language version (*‘o compresa tra due e cinque anni’*), it provides that the offence referred to in Article 2(b) of that framework decision is punishable by a term of imprisonment the maximum duration of which is equivalent to that laid down for the offence for which the agreement is concluded or of between two and five years. By contrast, in other language versions, such as in Spanish (*‘con una pena máxima de reclusión de al menos entre dos y cinco años’*), Danish (*‘med en maksimumsfrihedsstraf på mindst mellem to og fem år’*), German (*‘mit einer Freiheitsstrafe im Höchstmaß von mindestens zwei bis fünf Jahren’*), Greek (*‘με ποινή στερητική της ελευθερίας το μέγιστο ύψος της οποίας είναι τουλάχιστο μεταξύ δύο και πέντε ετών’*), English (*‘by a maximum term of imprisonment of at least between two and five years’*), Dutch (*‘met een maximale vrijheidsstraf van ten minste tussen de twee en de vijf jaar’*), Portuguese (*‘com uma pena de prisão com a duração máxima de, pelo menos, dois a cinco anos’*) and Romanian (*‘de o pedeapsă maximă privativă de libertate de cel puțin doi până la cinci ani’*), that provision provides that that offence must be punished by a term of imprisonment the maximum duration of which is equivalent to that laid down for the offence at which the agreement is aimed or a term of imprisonment whose maximum duration is at least between two and five years.
- 64 The same applies to the wording of Article 3(1)(a) of Framework Decision 2008/841. Thus, in the Italian-language version (*‘di durata massima compresa tra due e cinque anni’*), that provision lays down a term of imprisonment with a maximum duration of between two and five years, whereas, inter alia, in the versions in Spanish (*‘una pena máxima de reclusión de al menos entre dos y cinco años’*), Danish (*‘med en maksimumsfrihedsstraf på mindst mellem to og fem år’*), German (*‘mit einer Freiheitsstrafe im Höchstmaß von mindestens zwei bis fünf Jahren’*), Greek (*‘η αξιόποινη πράξη την οποία αναφέρει το στοιχείο α) του άρθρου 2 να τιμωρείται με μέγιστη ποινή στερητική της ελευθερίας τουλάχιστον μεταξύ δύο και πέντε ετών’*), English (*‘a maximum term of imprisonment of at least between two and five years’*), French (*‘une peine d’emprisonnement maximale comprise entre deux ans et cinq ans au moins’*), Dutch (*‘een maximale vrijheidsstraf die ten minste tussen de twee en de vijf jaar bedraagt’*), Portuguese (*‘uma pena de prisão com a duração máxima de, pelo menos, dois a cinco anos’*) and Romanian (*‘de o pedeapsă maximă privativă de libertate de cel puțin doi până la cinci ani’*), that provision provides for a term of imprisonment the maximum duration of which is at least between two and five years.
- 65 The wording used in one language version of a provision of EU law cannot serve as the sole basis for the interpretation of that provision, or be made to override the other language versions. The provisions of EU law must be interpreted and applied uniformly, in the light of the versions existing in all the languages of the European Union. Thus, where there is divergence between the various language versions of an EU legislative text, the provision in question must be interpreted by reference to the purpose and general scheme of the rules of which it forms part (see, to that effect, judgments of 27 October 1977, *Bouchereau*, 30/77, EU:C:1977:172, paragraph 14, and of 21 May 2026, *Höldermann*, C-447/24, EU:C:2026:417, paragraph 71).
- 66 In the second place, it should be noted that Framework Decision 2008/841 was adopted on the basis, inter alia, of Article 31(1) TEU, the provisions of which are contained in the current first subparagraph of Article 83(1) TFEU. Article 31(1) confers on the EU legislature a minimum harmonisation power in respect of criminal penalties. Accordingly, Article 3 of that framework decision can only contain minimum provisions concerning penalties applicable to criminal offences in the area of organised crime (see, to that

effect, judgment of 28 November 2024, *PT (Agreement concluded between the prosecutor and the perpetrator of an offence)*, C-432/22, EU:C:2024:987, paragraph 38).

- 67 As the Advocate General observed in points 61 to 64 of his Opinion, such an interpretation is confirmed by the conclusions of the Council meeting of 24 and 25 April 2002 on the approach to be taken with a view to harmonising penalties. It follows that the reference, by the EU legislature, to ‘penalties of a maximum of at least between two and five years’ imprisonment’ does not prevent the Member States from setting higher maximum penalties in their national legislation.
- 68 Therefore, it follows from the legal basis, the general scheme and the purpose of Framework Decision 2008/841 that Article 3(1)(b) of that framework decision does not prevent a Member State from penalising the offence referred to in Article 2(b) of that framework decision with a custodial sentence the maximum duration of which is more than five years. The same interpretation applies as regards Article 3(1)(a) of that framework decision concerning the penalty applicable to the offence referred to in Article 2(a) thereof.
- 69 In the third place, nor does Article 3(1)(b) of Framework Decision 2008/841 preclude a Member State from imposing, for the offence referred to in Article 2(b) of that framework decision, a custodial sentence the maximum duration of which is longer than that provided for in respect of the offence at which that agreement is aimed.
- 70 First, it is apparent from Article 2(b) of Framework Decision 2008/841 that that agreement must have as its purpose the commission of offences referred to in Article 1(1) of that framework decision, namely offences punishable by deprivation of liberty the maximum duration of which is at least four years or a more serious penalty. It follows that the EU legislature itself envisaged the situation in which a Member State punishes the offence at which such an agreement is aimed by deprivation of liberty the maximum duration of which is four years, while authorising, under Article 3(1)(b), that Member State to penalise participation in that agreement by a custodial sentence of a maximum duration of more than four years.
- 71 Secondly, such an agreement constitutes conduct linked to a criminal organisation, within the meaning of Article 1(1) of that framework decision, namely a structured association, established over time, of more than two persons acting in concert with a view to committing undoubtedly serious offences in order to derive, directly or indirectly, a financial or material benefit.
- 72 As stated in recitals 1 and 2 of Framework Decision 2008/841, that framework decision was adopted in order to strengthen the facilities available for combating organised crime in the European Union and to counter the particular dangers and proliferation of criminal organisations.
- 73 Therefore, in the light of the importance which the EU legislature attaches to the fight against organised crime, the difficulty of detecting such criminal organisations and the seriousness of the consequences arising from their activity, it cannot be held that Article 3(1) of Framework Decision 2008/841 precludes national legislation which lays down, in respect of the conduct referred to in Article 2 of that framework decision, a custodial sentence the maximum duration of which is longer than that provided for the offences that constitute the aim of that conduct.
- 74 In the fourth and last place, it must be borne in mind that the principle of proportionality of penalties, which is contained in Article 49(3) of the Charter of Fundamental Rights of the European Union, is necessary as regards not only the determination of factors constituting an offence but also the determination of the rules relating to the severity of penalties and the assessment of the factors which may be taken into account in determining those penalties (see, to that effect, judgment of 22 January 2026, *AK Dlhopolec and Others*, C-590/24, EU:C:2026:41, paragraph 106 and the case-law cited).
- 75 That principle requires, inter alia, that the severity of a penalty must correspond to the seriousness of the offence concerned, in particular, by ensuring a genuinely deterrent effect, without, however, exceeding the limits of what is necessary in order to attain the objectives legitimately pursued by that criminalisation

(see, to that effect, judgment of 22 January 2026, *AK Dlhopolec and Others*, C-590/24, EU:C:2026:41, paragraphs 105 and 107 and the case-law cited).

- 76 In the present case, it is apparent from the order for reference, first, that the persons in question in the main proceedings being prosecuted for having led an organised criminal group whose aim is to commit VAT fraud are liable to a custodial sentence of between 5 and 15 years and, secondly, that those prosecuted for having participated in that organised criminal group are liable to a custodial sentence of 3 to 10 years.
- 77 Such a range of sentences does not appear, as such, to exceed the limits of what is appropriate and necessary in order to achieve the objective of combating organised crime which is legitimately pursued by the Bulgarian legislation in question in the main proceedings.
- 78 It follows from all the foregoing considerations that the answer to the second question is that Article 3(1)(b) of Framework Decision 2008/841 must be interpreted as not precluding national legislation under which the offence of entering into an agreement to commit an offence, as referred to in Article 2(b) of that framework decision, is punishable by a custodial sentence the maximum duration of which is both longer than that of the custodial sentence applicable to the offence at which that agreement is aimed and longer than five years.

Costs

- 79 Since these proceedings are, for the parties to the main proceedings, a step in the action pending before the referring 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 (Third Chamber) hereby rules:

- Article 325 TFEU and Article 2(1) of the Convention drawn up on the basis of Article K.3 of the Treaty on European Union, on the protection of the European Communities' financial interests, signed in Brussels on 26 July 1995 and annexed to the Council Act of 26 July 1995,**
must be interpreted as not precluding national legislation under which criminal proceedings for serious fraud affecting the financial interests of the European Union are inevitably time-barred if no final conviction has been handed down within 15 years of the commission of those offences, irrespective of any reason for interruption or suspension of the limitation period or of any unforeseeable circumstances, provided that such a period does not, in the Member State concerned, lead to a systemic risk of impunity for such instances of fraud.
- Article 3(1)(b) of Council Framework Decision 2008/841/JHA of 24 October 2008 on the fight against organised crime**
must be interpreted as not precluding national legislation under which the offence of entering into an agreement to commit an offence, as referred to in Article 2(b) of that framework decision, is punishable by a custodial sentence the maximum duration of which is both longer than that of the custodial sentence applicable to the offence at which that agreement is aimed and longer than five years.

[Signatures]

i The name of the present case is a fictitious name. It does not correspond to the real name of any party to the proceedings.