



## **INTERNSHIP REPORT AND SUMMARY**

### **Identification of the participant**

Name: Raeva

First name: Yuliya

Nationality: Bulgaria

Country of exchange: Portugal

### **Identification of the exchange**

Hosting jurisdiction/institution: Supreme Administrative Court of Portugal

City: Lisbon

Country: Portugal

Dates of the exchange: 22 – 26 September 2025

## **SUMMARY**

During the exchange the focus was on the role and development of administrative justice, and particularly the Supreme Administrative Court of Portugal, as well as the interaction and cooperation between institutions in Portugal. For this purpose, the hosting jurisdiction of the exchange organized visits and meetings with representatives of highest institutions in Portugal.



## REPORT

### I. Programme of the exchange

During the exchange I had daily visits to the Supreme Administrative Court of Portugal. On the first day of the exchange, I was given a tour of the building of the Supreme Administrative Court of Portugal, during which I was introduced to the history of the building and the court itself, the organization of the court's work and the court library. In the court library I looked at valuable documents - regulatory acts and judicial acts from the time of the court's establishment. Throughout the exchange period I had a separate office where I prepared for the upcoming meetings and discussions.

I have met the head of the cabinet of the president of the Supreme Administrative Court, the president of the court, judges and staff of the court.

I attended a session of the Administrative Litigation Division of the Supreme Administrative Court. I received information regarding the schedule of meetings, the organization of remote access work, the preparation of a draft court decision, the discussion of the draft and the method of voting.

I attended the swearing-in ceremony of the new Vice-President of the Administrative and Tax Litigation Division of the Supreme Administrative Court.

I have visited Supreme Court of Justice, Constitutional Court, Ombudsman's Office and Attorney General's Office. During the visits presentations were made on the history, powers and organization of work of the institution. In the Ombudsman's Office I also viewed an exhibition of children's drawings on the topic of human rights.

### II. The hosting institution - Supreme Administrative Court of Portugal

According to Art. 209 of the Constitution in addition to the Constitutional Court, there shall be the following categories of court:

- a) The Supreme Court of Justice and the courts of law of first and second instance;
- b) The Supreme Administrative Court and the remaining administrative and tax courts;
- c) The Court of Auditors.

Without prejudice to the specific competence of the Constitutional Court, the Supreme Administrative Court is the senior organ in the hierarchy of administrative and tax courts. The administrative and tax courts have the competence to try contested actions and appeals whose object is to settle disputes arising from administrative and fiscal legal relations (Art. 212 of the Constitution of Portugal).

The Supreme Administrative Court of Portugal consists of two chambers: Administrative litigation chamber (12 judges + president) and Tax litigation chamber (12 judges + president).

The President is elected by the judges at the Supreme Administrative Court in a secret ballot for a five-year term without re-election. The President exercises powers of representation, administration and procedural management. The Vice-presidents only exercise powers delegated to them by the President.

Cases heard before the Supreme Administrative Court in administrative matters:

- Ordinary appeal to the Full Bench of the Chamber against decisions of the sub-sections at first instance
- Exceptional ordinary appeal (a kind of “writ of certiorari” or “permission to appeal to the final instance”) (subject to a prior decision admission by three judges formation, with the most seniority in the Chamber, when it is recognized as a matter of special legal or social relevance, or necessary for better law application) against decisions of the CAC’s, always limited to points of law
- Per saltum review of decisions at first instance when only one point of law is at issue and the value of the case is more than 500,000 (euro) or is indetermined (e.g. annulment of acts or declaration of illegality of rules)
- Extraordinary “appeal” to secure case law uniformity
- Extraordinary review

Cases heard before the Supreme Administrative Court in tax matters:

- Ordinary appeal against the decisions of the first instance courts when it deals only with a question of law, the value of the case exceeds €30,000 and the amount of the loss exceeds €2,500
- Ordinary appeal against decisions of the first instance courts when they deal, only, with a question of law, and the decision is in opposition to three judgements without a substantial change in the applicable law
- Exceptional ordinary appeal (a kind of “writ of certiorari” or “permission to appeal to the final instance”) (subject to a prior admission decision by three judges formation with the most seniority in the Chamber, when it is recognized as a matter of special legal or social relevance, or necessary for the better application of the law) against decisions of the CAC, always limited to points of law
- Extraordinary “appeal” to secure case law uniformity (including conflicts between arbitration awards)

### III. The law of the host country

I was particularly interested in the prior review of constitutionality in Portugal. This power of the Constitutional Court was discussed during the visit to the Constitutional Court. The prior review of constitutionality (Art. 278 of the Constitution of Portugal) has a broader scope compared to Bulgarian law (Art. 149 of the Constitution of Bulgaria).

#### **IV. The comparative law aspect in your exchange**

In Portugal, as in Bulgaria, there is a separate system of administrative justice. In Portugal the Supreme Administrative Court is the senior organ in the hierarchy of administrative and tax courts. In Bulgaria the Supreme Administrative Court is the senior organ in the hierarchy of administrative courts too.

The main difference is that the administrative justice system in Portugal is three-instance - administrative and tax courts, central administrative courts/courts of appeal (Central administrative court – South and Central administrative court - North) and Supreme Administrative Court. While in Bulgaria the administrative justice system is two-instance - administrative courts and Supreme Administrative Court.

Regarding the cassation instance, another important difference is that according to the Bulgarian procedural law, open court hearings are held in the cases. In Portugal there is no rule for pleadings at open court hearings, which only takes place when the subsections rule at first instance in actions brought against the highest organs of the State – President of the republic, Parliament, Council of Ministers etc.

#### **V. The European aspect of your exchange**

During the exchange I have had the opportunity to observe the implementation of law of the EU in Portugal. We discussed case law on preliminary rulings made by the Supreme Administrative Court of Portugal. The disputes were in the areas of tax law and public procurement. The following CJEU cases are in question:

##### **C-66/22**

1. Point (d) of the first subparagraph of Article 57(4) of Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement and repealing Directive 2004/18/EC

must be interpreted as precluding national legislation which limits the possibility of excluding a tender from a tenderer on account of the existence of significant evidence of conduct on the part of that tenderer liable to distort competition rules in the public procurement procedure in the context of which that type of conduct has arisen.

2. Point (d) of the first subparagraph of Article 57(4) of Directive 2014/24

must be interpreted as precluding national legislation which confers the power to decide to exclude economic operators from public procurement procedures, on the grounds of a breach of competition rules, solely on the national competition authority.

3. Point (d) of the first subparagraph of Article 57(4) of Directive 2014/24, read in the light of the general principle of sound administration,

must be interpreted as meaning that the decision of the contracting authority as to the reliability of an economic operator, adopted pursuant to the exclusion ground laid down in that provision, must be reasoned.

##### **C-433/22**

Point 2 of Annex IV to Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax

must be interpreted as not precluding national legislation which provides for the application of a reduced rate of value added tax to services relating to the renovation and repair of private dwellings on condition that the dwellings concerned are actually used for residential purposes at the time when those works are carried out.

### **C-420/23**

Article 63 TFEU

must be interpreted as precluding legislation of a Member State under which short-term cash transactions are exempt from stamp duty if they involve two entities established in that Member State, but are not exempt if the borrower is established in another Member State.

## **VI. “Good Practice” within the host jurisdiction**

Some of the characteristics of administrative litigation within the host country which should be exported to other countries is the high degree of digitization.

The results of implementation of technology in courts in Portugal are:

- Processes are now digitalized and available on the SITAF platform
- Dispatch and signatures are digital
- Authorized lawyers can access the platform and consult the cases and are also notified in this way
- Judges can consult court cases as well as lower court cases
- The judgments of the central administrative courts and Supreme Administrative Court are publicly available on the website [www.dgsi.pt](http://www.dgsi.pt), while the judgments of the courts of first instance are not
- The website [www.dgsi.pt](http://www.dgsi.pt) also has a search tool
- Decisions are anonymized before being published on the site
- Software is being developed for anonymization using AI

## **VII. The benefits of the exchange**

During the exchange I gained new knowledge about administrative justice in Portugal, as well as about the interaction and cooperation between institutions in Portugal. After the exchange I shared with the judges from my chamber my overall impression of the exchange. In my daily work, I give examples regarding the organization of work at the Supreme Administrative Court of Portugal.



Association of the Councils of State and Supreme Administrative Jurisdictions of the European Union i.n.p.a.

Association des Conseils d'Etat et des Juridictions administratives suprêmes de l'Union européenne a.i.s.b.l.

## VIII. Suggestions

The exchange was organized at a very high level. The duration of the exchange was optimally used to achieve the objectives of the exchange. Therefore, I have no suggestions for improvement of the exchange programme.

Signed on ..... 2025

**Signature**



Co-funded by  
the European Union