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Request for a preliminary ruling from the Curtea de Apel Bucureşti (Romania) lodged on 6 November 2018 — World Comm Trading Gfz SRL v Agenţia Naţională de Administrare Fiscală (ANAF), Direcţia Generală Regională a Finanţelor Publice Ploieşti

(Case C-684/18)

(2019/C 44/18)

Language of the case: Romanian

Referring court

Curtea de Apel Bucureşti

Parties to the main proceedings

Appellant: World Comm Trading Gfz SRL

Respondents: Agenţia Naţională de Administrare Fiscală (ANAF), Direcţia Generală Regională a Finanţelor Publice Ploieşti

Questions referred

1.

Do Article 90 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax and the principle of VAT neutrality (1) preclude national legislation (or an administrative practice based on unclear legislation) which denies an undertaking the right to deduct VAT in proportion to the value of a discount applied to national supplies of goods on the ground that the tax invoice issued by the intra-Community supplier (as representative of an economic group) shows the global discount granted for both intra-Community and domestic products supplied under the same framework agreement but recorded as purchased from the Member State of reference (from one member of the group, with a different VAT number from that borne by the invoice relating to the discount)?

2.

In the event that the first question is answered in the negative, does the principle of proportionality mean that the beneficiary cannot be denied the right to deduct VAT in proportion to the value of the discount granted globally by the intra-Community supplier in the case where the local supplier (a member of the same group) has ceased its economic activity and can no longer reduce the taxable amount of the supplies by issuing an invoice bearing its own VAT number, for the purpose

of reimbursement of the excess VAT collected?

(1) OJ 2006 L 347, p. 1.