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Request for a preliminary ruling from the Curtea de Apel Timișoara (Romania) lodged on 14 November 2018 — CT v Administrația Județeană a Finanțelor Publice Caraș-Severin — Serviciul inspecție persoane fizice, Direcția Generală Regională a Finanțelor Publice Timișoara — Serviciul soluționare contestații 1

(Case C-716/18)

(2019/C 65/32)

Language of the case: Romanian

Referring court

Curtea de Apel Timișoara

Parties to the main proceedings

Appellant: CT

Respondents: Administrația Județeană a Finanțelor Publice Caraș-Severin — Serviciul inspecție persoane fizice, Direcția Generală Regională a Finanțelor Publice Timișoara — Serviciul soluționare contestații 1

Questions referred

1.

In circumstances such as those here at issue, in which a natural person carries on an economic activity by practising several liberal professions and by letting out immovable property and thereby obtaining income of a continuous nature, do the provisions of Article 288 [first paragraph] point 4 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (1) require the identification of a particular professional activity as being the principal activity in order to verify whether the letting can be classified as an ancillary transaction thereto and, if so, on the basis of what criteria is that principal activity to be identified, or must those provisions be interpreted as meaning that all of the professional activities by which the economic activity of that natural person is carried on constitute the ‘principal activity’?

2.

In the event that the immovable property let by a natural person to a third party is not intended and used for the performance of the remainder of his economic activity, so that it is not possible to establish any connection between that letting and the practice of the various professions of that

person, do the provisions of Article 288 [first paragraph] point (4) of Directive 2006/112 permit the classification of the letting as an 'ancillary transaction', with the consequence that it is excluded from the calculation of the turnover which serves as a reference for the purpose of applying the special exemption scheme for small undertakings?

3.

In the situation described in the second question, is it relevant to the classification of the letting transaction as 'ancillary' that it is for the benefit of a third party — a legal person of which the natural person is a shareholder and director — established in the property let and carrying on professional activities of the same kind as those of the natural person in question?

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