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Request for a preliminary ruling from the Hoge Raad der Nederlanden (Netherlands) lodged on 17 December 2018 — Stichting Schoonzicht, other party to the proceedings: Staatssecretaris van Financiën

(Case C-791/18)

(2019/C 122/06)

Language of the case: Dutch

Referring court

Hoge Raad der Nederlanden

Parties to the main proceedings

Applicant: Stichting Schoonzicht

Other party to the proceedings: Staatssecretaris van Financiën

Questions referred

1.

Do Articles 184 to 187 of the 2006 VAT Directive (1) preclude a national adjustment regime for capital goods which provides for an adjustment spread over a number of years, whereby in the year the goods enter into use — which year is moreover the first adjustment year — the total amount of the initial deduction for that capital good is adjusted (revised) in a single step, if, upon the entry into use thereof, it turns out that that initial deduction deviates from the deduction which the taxable person is entitled to apply on the basis of the actual use of the capital good?

2.

If Question 1 is answered in the affirmative:

Must Article 189(b) or (c) of the 2006 VAT Directive be interpreted as meaning that the single adjustment of the initial deduction in the first year of the adjustment period referred to in Question 1 constitutes a measure which the Netherlands may adopt for the application of Article 187 of the 2006 VAT Directive?

(1) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1).