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Request for a preliminary ruling from the Curtea de Apel Timișoara (Romania) lodged on 24 December 2018 — SC Terracult SRL v Direcția Generală Regională a Finanțelor Publice Timișoara — Administrația Județeană a Finanțelor Publice Arad — Serviciul Inspecție Fiscală Persoane Juridice 5 and Agenția Națională de Administrare Fiscală — Direcția Generală Regională a Finanțelor Publice Timișoara — Serviciul de Soluționare a Contestațiilor

(Case C-835/18)

(2019/C 131/27)

Language of the case: Romanian

Referring court

Curtea de Apel Timișoara

Parties to the main proceedings

Appellant: SC Terracult SRL

Respondents: Direcția Generală Regională a Finanțelor Publice Timișoara — Administrația Județeană a Finanțelor Publice Arad — Serviciul Inspecție Fiscală Persoane Juridice 5 and Agenția Națională de Administrare Fiscală — Direcția Generală Regională a Finanțelor Publice Timișoara — Serviciul de Soluționare a Contestațiilor

Question referred

Do the VAT Directive (1) and the principles of fiscal neutrality, effectiveness and proportionality preclude, in circumstances such as those in the main proceedings, an administrative practice and/or an interpretation of provisions of national legislation which prevents the correction of certain invoices and, consequently, the entry of the corrected invoices in the VAT return for the period in which the correction was made, in respect of transactions carried out during a period which was the subject of a tax inspection, following which the tax authorities issued a tax assessment which has become final, when, after the issue of the tax assessment, additional data and information have been discovered which would entail the application of a different tax regime?

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