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Request for a preliminary ruling from the Supremo Tribunal Administrativo (Portugal) lodged on 24 January 2019 — SONAECOM, SGPS S.A. v Autoridade Tributária e Aduaneira

(Case C-42/19)

(2019/C 139/31)

Language of the case: Portuguese

Referring court

Supremo Tribunal Administrativo

Parties to the main proceedings

Appellant: SONAECOM, SGPS S.A.

Respondent: Autoridade Tributária e Aduaneira

Questions referred

1.

Is it compatible with the deductibility rules laid down in the Sixth VAT Directive, (1) specifically Articles 4(1) and (2) and 17(1), (2) and (5), to deduct tax borne by the appellant, Sonaecom SGPS, in respect of consultancy services connected with a market study commissioned with a view to acquiring shares, where that acquisition did not materialise?

2.

Is it compatible with the deductibility rules laid down in the Sixth VAT Directive, specifically Articles 4(1) and (2) and 17(1), (2) and (5), to deduct tax borne by the appellant, Sonaecom SGPS, in respect of the payment to BCP of a commission for organising and putting together a bond loan, allegedly taken out with a view to integrating the financial structure of its affiliated companies, and which, since those investments failed to materialise, was ultimately transferred to Sonae, SGPS, the parent company of the group?

(1) Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment (OJ 1977 L 145, p. 1).