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Request for a preliminary ruling from the Corte suprema di cassazione (Italy) lodged on 6 February 2019 — San Domenico Vetraria SpA v Agenzia delle Entrate

(Case C-94/19)

(2019/C 182/12)

Language of the case: Italian

Referring court

Corte suprema di cassazione

Parties to the main proceedings

Appellant: San Domenico Vetraria SpA

Respondent: Agenzia delle Entrate

Question referred

Must Articles 2 and 6 of Sixth Council Directive 77/388/EEC of 17 May 1977 (1) and the principal of fiscal neutrality be interpreted as precluding national legislation under which the lending or secondment of staff by a parent company in respect of which the subsidiary merely reimburses the related costs is regarded as irrelevant for value added tax purposes?

(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).