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Request for a preliminary ruling from the Curtea de Apel Bucureşti (Romania) lodged on 29 May 2019 — Cabinet de avocat UR v Administraţia Sector 3 a Finanţelor Publice prin Direcţia Generală Regională a Finanţelor Publice Bucureşti and Others

(Case C-424/19)

(2019/C 288/36)

Language of the case: Romanian

Referring court

Curtea de Apel Bucureşti

Parties to the main proceedings

Applicant and appellant: Cabinet de avocat UR

Defendants and respondents: Administraţia Sector 3 a Finanţelor Publice prin Direcţia Generală Regională a Finanţelor Publice Bucureşti, Administraţia Sector 3 a Finanţelor Publice, MJ, NK

Questions referred

1.

In the context of the application of Article 9(1) of Council Directive 2006/112/EC (on the common system of value added tax), (1) does the concept of ‘taxable person’ include persons who practice the profession of lawyer?

2.

Does the principle of the primacy of EU law permit an exception to be made, in subsequent proceedings, to the authority of res judicata attaching to a final judicial decision in which it has been established, in essence, that, in accordance with national value added tax legislation, as it is interpreted and applied, lawyers do not supply goods, do not carry out an economic activity and do not conclude contracts for the supply of services, but instead conclude contracts for legal assistance?

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