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Request for a preliminary ruling from the Curtea de Apel Alba Iulia (Romania) lodged on 30 August 2019 — LN v Administra?ia Jude?ean? a Finan?elor Publice Sibiu, Direc?ia General? Regional? a Finan?elor Publice Bra?ov

(Case C-655/19)

(2020/C 19/10)

Language of the case: Romanian

Referring court

Curtea de Apel Alba Iulia

Parties to the main proceedings

Applicant: LN

Defendants: Administra?ia Jude?ean? a Finan?elor Publice Sibiu, Direc?ia General? Regional? a Finan?elor Publice Bra?ov

Questions referred

1.

Does Article 2 of Directive 2006/112 on the common system of value added tax preclude a transaction, (1) one whereby a taxpayer, as creditor, acquires immovable property in the context of an enforcement procedure and, sometime later, sells it in order to recover a sum of money which he had loaned, from being regarded as an economic activity in the form of the exploitation of tangible or intangible property for the purposes of obtaining income therefrom on a continuing basis?

2.

Can an individual who has carried out such a legal transaction be regarded as a taxable person within the meaning of Article 9 of Directive 2006/112?

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