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Request for a preliminary ruling from the Tribunal Supremo (Spain) lodged on 24 September 2019  
— Novo Banco S.A. v Junta de Andalucía

(Case C-712/19)

(2019/C 423/31)

Language of the case: Spanish

Referring court

Tribunal Supremo

Parties to the main proceedings

Appellant: Novo Banco S.A.

Respondent: Junta de Andalucía

Questions referred

1.

Must Articles 49, 56 and 63 TFEU, which guarantee the freedom of establishment, the freedom to provide services and the free movement of capital, respectively, be interpreted as precluding, inter alia, a system of deductions like that laid down for the IDECA in points 2 and 3 of Article 6(7) of Andalusian Law 11/2010 of 3 December on fiscal measures for the reduction of the government deficit and for sustainability?

2.

Must the tax on customer deposits in credit institutions in Andalusia (IDECA) be categorised as an indirect tax despite the fact that Article 6(2) of Andalusian Law 11/2010 classifies it as a direct tax, and, in that case, are its existence and chargeability compatible with VAT, in the light of the provisions of Articles 401 and 135(1)(d) of the VAT Directive. (1)

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