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Request for a preliminary ruling from the Varhoven administrativen sad (Bulgaria) lodged on 7 January 2020 — ‘Alti’ OOD v Direktor na Direktsia ‘Obzhalvane i danachno-osiguritelna praktika’ — Plovdiv pri Tsentralno upravlenie na Natsionalnata agentsia za prihodite

(Case C-4/20)

(2020/C 77/46)

Language of the case: Bulgarian

Referring court

Varhoven administrativen sad

Parties to the main proceedings

Applicant: ‘Alti’ OOD

Defendant: Direktor na Direktsia ‘Obzhalvane i danachno-osiguritelna praktika’ — Plovdiv pri Tsentralno upravlenie na Natsionalnata agentsia za prihodite (Director of the ‘Appeals and Tax/Social Insurance Practice’ Directorate — Plovdiv within the Central Administration of the National Revenue Agency)

Questions referred

1.

Are Article 205 of Council Directive 2006/112/EC (1) and the principle of proportionality to be interpreted as meaning that the joint and several liability of a registered person, which is the recipient of a taxable supply, for the value added tax not paid by its supplier in addition to the supplier’s principal debt (the value added tax debt) also includes the accessory obligation to pay compensation for late payment in the amount of the statutory interest on the principal debt from the beginning of the debtor’s default until the issuance of the tax assessment notice by which the joint and several liability is established or until the discharge of the debt?

2.

Are Article 205 of Directive 2006/112 and the principle of proportionality to be interpreted as precluding a national provision such as Article 16(3) of the Danachno-osiguritelnen protsesualen kodeks (Tax and Insurance Procedure Code) according to which a third party’s liability for unpaid taxes of a taxable person includes the taxes and the interest?

(1) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added

tax

(OJ 2006 L 347, p. 1).