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Request for a preliminary ruling from the Conseil d'État (France) lodged on 6 July 2020 — Icade Promotion Logement SAS v Ministre de l'Action et des Comptes Publiques

(Case C-299/20)

(2020/C 297/47)

Language of the case: French

Referring court

Conseil d'État

Parties to the main proceedings

Applicant: Icade Promotion Logement SAS

Defendant: Ministre de l'Action et des Comptes Publiques

Questions referred

1.

Is Article 392 of [Council] Directive [2006/112/EC] of 28 November 2006 (1) [on the common system of value added tax] to be interpreted as reserving the application of the margin taxation scheme to transactions for the supply of immovable property the purchase of which has been subject to VAT, without the taxable person who subsequently resells the property having the right to deduct that tax, or does it permit that scheme to be applied to transactions for the supply of immovable property the purchase of which has not been subject to VAT, either because that purchase falls outside the scope of VAT or because it falls within the scope of VAT but is exempt from it?

2.

Is Article 392 of Directive [2006/112] to be interpreted as excluding the application of the margin taxation scheme to transactions for the supply of building land in the following two cases:

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where that land, purchased as land that has not been built on, becomes building land in the time between it is purchased and resold by the taxable person;

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where that land, in the time between it is purchased and resold by the taxable person, is developed, in the sense that it is divided into parcels or works are carried out in order to install services (roads, drinking water, electricity, gas, sewage, telecommunications)?

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