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Request for a preliminary ruling from the Judecătoria Oradea (Romania) lodged on 30 July 2020
— Promexor Trade SRL v Direcția Generală a Finanțelor Publice Cluj — Administrația
Județeană a Finanțelor Publice Bihor

(Case C-358/20)

(2020/C 378/21)

Language of the case: Romanian

Referring court

Judecătoria Oradea

Parties to the main proceedings

Applicant: Promexor Trade SRL

Defendant: Direcția Generală a Finanțelor Publice Cluj — Administrația Județeană a Finanțelor
Publice Bihor

Questions referred

1.

Do the provisions of Directive 2006/112/EC (1) and the principle of fiscal neutrality preclude national legislation by which a Member State requires a citizen to collect and pay VAT to the State for an indefinite period without, however, at the same time granting him the right to deduct VAT on the ground that the VAT code had been revoked since no transactions subject to VAT had been indicated in the VAT returns filed for six consecutive months/two consecutive calendar quarters?

2.

With regard to the circumstances of the main proceedings, are the principle of legal certainty, the principle of legitimate expectations, the principle of proportionality and [the principle] of sincere cooperation, as set out in Directive 2006/112/EC, compatible with national legislation or with a practice of the tax authority according to which, although the Member State normally allows a legal person, on request, to re-register for VAT purposes following automatic revocation of the VAT code, in certain specific circumstances a taxpayer may not request re-registration for VAT purposes, for purely formal reasons, whilst being obliged to collect and pay VAT to the State, for an indeterminate period, without, however, at the same time being granted the right to deduct VAT?

3.

With regard to the circumstances of the main proceedings, are the principle of legal certainty, the principle of legitimate expectations, the principle of proportionality and [the principle] of sincere cooperation, as set out in Directive 2006/112/EC, to be interpreted as prohibiting the imposition on a taxpayer of a requirement to collect and pay VAT for an indefinite period and without granting the right to deduct VAT, without, in the particular case, the tax authority in question verifying the substantive requirements relating to the right to deduct VAT and without there being any fraud on the part of the taxpayer?

(1) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1, Special edition in Romanian: Chapter 09 Volume 003 P. 7).