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Request for a preliminary ruling from the Curtea de Apel Alba Iulia (Romania) lodged on 2 October 2020 — Philips Orștie S.R.L. v Direcția Generală de Administrare a Marilor Contribuabili

(Case C-487/20)

(2020/C 433/42)

Language of the case: Romanian

Referring court

Curtea de Apel Alba Iulia

Parties to the main proceedings

Applicant: Philips Orștie S.R.L.

Defendant: Direcția Generală de Administrare a Marilor Contribuabili

Question referred

May the provisions of [the first paragraph of] Article 179 and [the first paragraph of] Article 183 of Directive 112/2006/EC (1), regard being had to the principles of equivalence, effectiveness and neutrality, be interpreted as precluding national legislation or practices in accordance with which the amount of VAT to be refunded is reduced by including in the calculation of the VAT due amounts representing additional liabilities established in a notice of assessment that has been annulled by a judgment that is not yet final, where such additional liabilities are guaranteed by a bank guarantee and the national tax procedure rules recognise that such a guarantee has the effect of staying enforcement in the case of other taxes and duties?

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