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Request for a preliminary ruling from the Administrativen sad Veliko Tarnovo (Bulgaria) lodged on 4 January 2021 — MC v Direktor na Direktsia 'Obzhalvane i danachno-osiguritelna praktika' — Veliko Tarnovo pri Tsentralno upravlenie na Natsionalnata agentsia za prihodite

(Case C-1/21)

(2021/C 88/24)

Language of the case: Bulgarian

Referring court

Administrativen sad Veliko Tarnovo

Parties to the main proceedings

Applicant: MC

Defendant: Direktor na Direktsia 'Obzhalvane i danachno-osiguritelna praktika' — Veliko Tarnovo pri Tsentralno upravlenie na Natsionalnata agentsia za prihodite

Questions referred

1.

Is Article 9 of the Convention drawn up on the basis of Article K.3 of the Treaty on European Union, on the protection of the European Communities' financial interests, read in conjunction with Article 273 of Council Directive 2006/112/EC (1) of 28 November 2006 on the common system of value added tax, to be interpreted as meaning that it does not preclude, in the harmonised field of value added tax, a national legal instrument such as that provided for in Article 19(2) of the DOPK [Danachno-osiguritelnen protsesualen kodeks (Code of Tax and Social Security Procedure)], the application of which has the effect of triggering post factum the joint and several liability of a non-taxable natural person who is not liable for payment of VAT but whose conduct in bad faith led to non-payment of VAT by the taxable legal person which is liable for that payment?

2.

Do the interpretation of those provisions and the application of the principle of proportionality preclude the national legal instrument provided for in Article 19(2) of the DOPK also in respect of interest on VAT not paid in due time by the taxable person liable for that payment?

3.

Is the national legal instrument provided for in Article 19(2) of the DOPK contrary to the principle of proportionality in a case where the late payment of VAT, which led to interest being charged on the VAT debt, is attributable not to the conduct of the non-taxable natural person, but to the conduct of another person or to the manifestation of objective circumstances?

(1) OJ 2006 L 347, p. 1.