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Request for a preliminary ruling from the Tribunal Arbitral Tributário (Centro de Arbitragem Administrativa — CAAD) (Portugal) lodged on 26 July 2021 — The Navigator Company, S.A., Navigator Pulp Figueira, S.A. v Autoridade Tributária e Aduaneira

(Case C-459/21)

(2022/C 11/18)

Language of the case: Portuguese

Referring court

Tribunal Arbitral Tributário (Centro de Arbitragem Administrativa — CAAD)

Parties to the main proceedings

Applicants: The Navigator Company, S.A., Navigator Pulp Figueira, S.A.

Defendant: Autoridade Tributária e Aduaneira

Question referred

Does the principle of equivalence preclude national VAT legislation, such as that laid down in Article 21(1) of the Código do Imposto sobre o Valor Acrescentado (Value Added Tax Code) (CIVA), maintained under the standstill clause, which excludes entirely, or in the proportion of 50 % of input VAT, the right to deduct VAT on motor vehicle expenses, travel and accommodation expenses and entertainment expenses, these being, in the context of corporation tax, fully deductible as expenses (without prejudice to ex post verification and subject to certain conditions), or, in the context of autonomous taxation, effectively deductible in a proportion greater than 50 %?