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7.2.2022

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Official Journal of the European Union

C 64/14

Request for a preliminary ruling from the Vrhovno sodišče Republike Slovenije (Slovenia) lodged on 5 November 2021 — NEC PLUS ULTRA COSMETICS AG v Republic of Slovenia

(Case C-664/21)

(2022/C 64/23)

Language of the case: Slovenian

Referring court

Vrhovno sodišče Republike Slovenije

Parties to the main proceedings

Appellant: NEC PLUS ULTRA COSMETICS AG

Respondent: Republic of Slovenia

Question referred

Do the provisions of the VAT Directive, (1) in particular Articles 131 and 138(1) thereof, and the principles of EU law, in particular the principles of tax neutrality, effectiveness and proportionality, preclude national legislation which prohibits the submission and acceptance of new evidence to demonstrate satisfaction of the substantive requirements laid down in Article 138(1) of the VAT Directive, already during the administrative procedure at first instance, and more specifically in the context of the observations submitted on the tax inspection report issued before a tax assessment notice has been issued?

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