

**Request for a preliminary ruling from the Tribunalul Specializat Mureș (Romania) lodged on  
7 November 2018 — BRD Groupe Société Générale SA v KC**

**(Case C-699/18)**

(2019/C 54/07)

*Language of the case: Romanian*

**Referring court**

Tribunalul Specializat Mureș

**Parties to the main proceedings**

*Applicant:* BRD Groupe Société Générale SA

*Defendant:* KC

**Questions referred**

1. Do the provisions of Council Directive 93/13/EEC on unfair terms in consumer contracts, <sup>(1)</sup> in particular the 12<sup>th</sup>, 21<sup>st</sup> and 23<sup>rd</sup> recitals and Articles 2(b), 6(1), 7(2) and 8 thereof, permit, in accordance with the principle of procedural autonomy and the principle of equivalence and effectiveness, a set of means of legal recourse that consists in an ordinary legal action, not subject to any limitation period, to establish the unfairness of certain terms in a consumer contract and an ordinary legal action of a personal and pecuniary nature that is subject to a limitation period, which is used in pursuit of the directive's aim of eliminating the effects of all obligations arising and performed under clauses which are found to be unfair to consumers?
2. In the event that the first question is answered in the affirmative, do those same provisions preclude an interpretation, derived from application of the principle of the certainty of civil-law legal relationships, according to which the objective point in time by which the consumer must have known or should have known of the existence of the unfair terms is the time at which the loan agreement with that consumer came to an end?

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<sup>(1)</sup> Council Directive 93/13/EEC of 5 April 1993 on unfair terms in consumer contracts (OJ 1993 L 95, p. 29).

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**Request for a preliminary ruling from the Tribunalul Timiș (Romania) lodged on 13 November  
2018 — Amărăști Land Investment SRL v Direcția Generală a Finanțelor Publice Timișoara,  
Administrația Județeană a Finanțelor Publice Timiș**

**(Case C-707/18)**

(2019/C 54/08)

*Language of the case: Romanian*

**Referring court**

Tribunalul Timiș

**Parties to the main proceedings**

*Applicant:* Amărăști Land Investment SRL

*Defendants:* Direcția Generală a Finanțelor Publice Timișoara, Administrația Județeană a Finanțelor Publice Timiș

**Questions referred**

1. Is Council Directive 2006/112/EC<sup>(1)</sup> of 28 November 2006 on the common system of value added tax, and in particular Articles 24, 28, 167 and 168(a) thereof, to be interpreted as meaning that, in the context of a transaction for the sale of immovable property which is not included in the national register of immovable property (Land Register) and which is not registered at the time of the supply, the purchaser, who is a taxable person and who assumes a contractual obligation to carry out, at his own expense, the necessary steps for its first registration in the national register of immovable property, carries out a supply of services to the vendor, or instead a purchase of services relating to his investment in immovable property in respect of which he is entitled to deduct VAT?
2. Is Directive 2006/112, and in particular Articles 167 and 168(a) thereof, to be interpreted as meaning that the costs incurred by a purchaser, who is a taxable person, in connection with the first registration in the register of immovable property of property in respect of which the purchaser has a claim for the future transfer of ownership and which has been supplied to him by a vendor whose ownership of the property is not recorded in the register of immovable property, can be classified as pre-investment operations in respect of which the taxable person is entitled to deduct VAT?
3. Is Directive 2006/112, and in particular Articles 24, 28, 167 and 168(a) thereof, to be interpreted as meaning that the costs incurred by the purchaser, who is a taxable person, in connection with the first registration in the register of immovable property of property which has been supplied to him and in respect of which the purchaser has a contractual claim for the future transfer of ownership from a vendor whose ownership of the property is not recorded in the register of immovable property, are to be classified as the provision of services to the vendor in a context in which the purchaser and the vendor have agreed that the price of the immovable property does not include the value of the land-registration operations?
4. For the purposes of Directive 2006/112, must the costs of administrative operations relating to immovable property which has been supplied and in respect of which the purchaser has a claim for the future transfer of ownership from the vendor, including, but not limited to the costs of first registration in the register of immovable property, necessarily be borne by the vendor, or may such costs be borne, pursuant to an agreement between the parties, by the purchaser or by any other of the parties to the transaction, with the result that that person is entitled to deduct the VAT?

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

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**Action brought on 16 November 2018 — European Commission v Federal Republic of Germany****(Case C-718/18)**

(2019/C 54/09)

*Language of the case: German***Parties**

*Applicant:* European Commission (represented by: M. Noll-Ehlers and O. Beynet, acting as Agents)

*Defendant:* Federal Republic of Germany

**Form of order sought**

The applicant claims that the Court should:

1. declare that the Federal Republic of Germany has failed to fulfil its obligations under Directive 2009/72/EC of the European Parliament and of the Council of 13 July 2009 concerning common rules for the internal market in electricity and repealing Directive 2003/54/EC<sup>(1)</sup> and under Directive 2009/73/EC of the European Parliament and of the Council of 13 July 2009 concerning common rules for the internal market in natural gas and repealing Directive 2003/55/EC<sup>(2)</sup> by transposing incorrectly:

— Point 21 of Article 2 of Directive 2009/72/EC and point 20 of Article 2 of Directive 2009/73/EC;