

Request for a preliminary ruling from the Oberverwaltungsgericht Rheinland-Pfalz (Germany) lodged on 28 December 2018 — PF and Others v Landkreis Südliche Weinstraße

(Case C-830/18)

(2019/C 131/26)

Language of the case: German

Referring court

Oberverwaltungsgericht Rheinland-Pfalz

Parties to the main proceedings

Appellant: Landkreis Südliche Weinstraße

Respondents: PF and Others

Other party: Vertreter des öffentlichen Interesses

Questions referred

1. Is Article 7(2) of Regulation (EU) No 492/2011 of the European Parliament and of the Council of 5 April 2011 on freedom of movement for workers within the Union ⁽¹⁾ to be interpreted as meaning that a provision of national law limiting the obligation of national local authorities (districts) regarding school transport to the residents of the wider constituent state (Land) has an indirectly discriminatory effect, even if it is established, on the basis of the factual circumstances, that the residence requirement quite predominantly excludes residents of the rest of the territory of the Member State from the benefit?

If Question 1 is to be answered in the affirmative:

2. Does the effective organisation of the school system constitute an imperative requirement of public interest which is capable of justifying indirect discrimination?

⁽¹⁾ OJ 2011 L 141, p. 1.

Request for a preliminary ruling from the Curtea de Apel Timișoara (Romania) lodged on 24 December 2018 — SC Terracult SRL v Direcția Generală Regională a Finanțelor Publice Timișoara — Administrația Județeană a Finanțelor Publice Arad — Serviciul Inspecție Fiscală Persoane Juridice 5 and Agenția Națională de Administrare Fiscală — Direcția Generală Regională a Finanțelor Publice Timișoara — Serviciul de Soluționare a Contestațiilor

(Case C-835/18)

(2019/C 131/27)

Language of the case: Romanian

Referring court

Curtea de Apel Timișoara

Parties to the main proceedings

Appellant: SC Terracult SRL

Respondents: Direcția Generală Regională a Finanțelor Publice Timișoara — Administrația Județeană a Finanțelor Publice Arad — Serviciul Inspecție Fiscală Persoane Juridice 5 and Agenția Națională de Administrare Fiscală — Direcția Generală Regională a Finanțelor Publice Timișoara — Serviciul de Soluționare a Contestațiilor

Question referred

Do the VAT Directive ⁽¹⁾ and the principles of *fiscal neutrality, effectiveness and proportionality* preclude, in circumstances such as those in the main proceedings, an administrative practice and/or an interpretation of provisions of national legislation which prevents the correction of certain invoices and, consequently, the entry of the corrected invoices in the VAT return for the period in which the correction was made, in respect of transactions carried out during a period which was the subject of a tax inspection, following which the tax authorities issued a tax assessment which has become final, when, after the issue of the tax assessment, additional data and information have been discovered which would entail the application of a different tax regime?

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

Request for a preliminary ruling from the Tribunalul București (Romania) lodged on 3 January 2019 — SC Mitliv Exim SRL v Agenția Națională de Administrare Fiscală and Direcția Generală de Administrare a Marilor Contribuabili

(Case C-9/19)

(2019/C 131/28)

Language of the case: Romanian

Referring court

Tribunalul București

Parties to the main proceedings

Applicant: SC Mitliv Exim SRL

Defendants: Agenția Națională de Administrare Fiscală and Direcția Generală de Administrare a Marilor Contribuabili

Questions referred

1. Do Articles 2 and 273 of Council Directive 2006/112 of 28 November 2006 on the common system of value added tax, ⁽¹⁾ Article 50 of the Charter of Fundamental Rights of the European Union and Article 325 TFEU, in circumstances such as those in the main proceedings, preclude national legislation, such as that at issue in the main proceedings, which enables the following combination of events to take place:

— the payment of criminal damages, imposed during the pre-trial investigation phase on the basis of something other than a tax claim;