5. Do Articles 63, 65 and 73 of Directive 2006/112 have direct effect?

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

Reference for a preliminary ruling from the Administrativen sad — Varna (Bulgaria) lodged on 2 November 2011 — ET 'PIGI — P. Dimova' — P. Dimova v Direktor na Direktsia 'Obzhalvane i upravlenie na izpalnenieto' — Varna pri Tsentralno upravlenie na Natsionalnata agentsia za prihodite

(Case C-550/11)

(2012/C 13/15)

Language of the case: Bulgarian

Referring court

Administrativen sad — Varna

Parties to the main proceedings

Applicant: ET 'PIGI — P. Dimova'

Defendant: Direktor na Direktsia 'Obzhalvane i upravlenie na izpalnenieto' — Varna pri Tsentralno upravlenie na Natsionalnata agentsia za prihodite

Questions referred

1. In which cases is it to be assumed that there is a theft of property duly proved or confirmed within the meaning of Article 185(2) of Directive 2006/112 (1), and is it necessary in that regard that the identity of the perpetrator has been established and that that person has already been finally convicted?

2. Depending on the answer to the first question: does the expression 'theft of property duly proved or confirmed' within the meaning of Article 185(2) of Directive 2006/112 cover a situation such as that in the main proceedings, in which a pre-litigation procedure for theft was initiated against person or persons unknown, a fact that is not disputed by the revenue collection department and on the basis of which it has been assumed that there is a shortfall?

3. In the light of Article 185(2) of Directive 2006/112, are national legal provisions such as those laid down in Articles 79(3) and 80(2) of the Law on VAT and a tax practice such as that adopted in the main proceedings permissible, under which the input tax deduction made on the acquisition of goods which are subsequently stolen must be adjusted, if it is assumed that the State has not made use of the power afforded to it to provide expressly for adjustments to the input tax deducted in the case of theft?

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

Reference for a preliminary ruling from the Augstākās tiesas Senāts (Republic of Latvia) lodged on 7 November 2011 — SIA 'Kurcums metal' v Valsts ieņēmumu dienests

(Case C-558/11)

(2012/C 13/16)

Language of the case: Latvian

Referring court

Augstākās tiesas Senāts

Parties to the main proceedings

Appellant: SIA 'Kurcums metal'

Respondent: Valsts ieņēmumu dienests

Questions referred

1. Are cables made of polypropylene and steel thread such as those at issue in the present case included under subheading 5607 49 11 of the Combined Nomenclature in Annex I to Council Regulation (EEC) No 2658/87 (1) of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff?

2. Is it necessary, in order to classify cables such as those at issue in the present case, to apply Rule 3(b) of the General Rules for the interpretation of the Combined Nomenclature in Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff?

3. If the composite cables, made of polypropylene and steel thread, whose maximum transversal section exceeds 3 mm, like those at issue in this case, are nevertheless included under subheading 7312 90 98 of the Combined Nomenclature in Annex I to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff, are such cables also covered by Article 1 of Council Regulation (EC) No 1601/2001 (2) of 2 August 2001 imposing a definitive anti-dumping duty and definitively collecting the provisional anti-dumping duty imposed on imports of certain iron or steel ropes and cables originating in the Czech Republic, Russia, Thailand and Turkey?