

**Request for a preliminary ruling from the Tribunal Arbitral Tributário (Centro de Arbitragem Administrativa — CAAD) (Portugal) lodged on 15 January 2016 — Euro Tyre BV v Autoridade Tributária e Aduaneira**

**(Case C-21/16)**

(2016/C 118/13)

*Language of the case: Portuguese*

**Referring court**

Tribunal Arbitral Tributário (Centro de Arbitragem Administrativa — CAAD)

**Parties to the main proceedings**

*Applicant:* Euro Tyre BV

*Defendant:* Autoridade Tributária e Aduaneira

**Questions referred**

1. Must Articles 131 and 138(1) of Directive 2006/112<sup>(1)</sup> be interpreted, in respect of an intra-Community supply of goods, as precluding the tax authority of a Member State from refusing to grant VAT exemption to a seller domiciled in that Member State on the ground that the purchaser, domiciled in another Member State, is not registered in the VIES<sup>(2)</sup> database nor is subject in that country to a system of taxation on intra-Community acquisitions of goods, although he has, at the time of the transactions, a valid identification number for the purposes of VAT in that other Member State, which has been used in the transaction invoices, and the cumulative material conditions for an intra-Community supply have been fulfilled, namely, that the right to dispose of the goods as owner has been transferred to the purchaser and the seller has established that these goods were dispatched or transported to another Member State and that, after that dispatch or transport, those goods physically left the Member State of departure and were delivered to a taxable purchaser or legal person acting as such in a Member State other than that in which dispatch or transport of the goods began?
2. Does the principle of proportionality preclude an interpretation of Article 138(1) of Directive No 2006/112/EC to the effect that the benefit of the right to VAT exemption is to be denied in a situation where a seller, domiciled in a Member State, was aware that the purchaser, domiciled in another Member State, although holding a valid identification number for the purposes of VAT in that other Member State, was not registered in the VIES database nor was subject to a system of taxation on intra-Community acquisitions of goods, but was convinced that that purchaser would be retroactively registered as an intra-Community operator?

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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)

<sup>(2)</sup> VAT Information Exchange System.

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**Request for a preliminary ruling from the Tribunalul București (Romania) lodged on 15 January 2016 — Fondul Proprietatea SA v SC Hidroelectrica SA**

**(Case C-22/16)**

(2016/C 118/14)

*Language of the case: Romanian*

**Referring court**

Tribunalul București