

3. In the event that the foregoing question is answered in the affirmative, does Article 186 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (VAT Directive),⁽²⁾ which allows the Member States to lay down the detailed rules for the adjustment provided for in Article 185 of the VAT Directive, authorise the Federal Republic of Germany, as a Member State, to provide in its national law that the taxable amount may be reduced only if the payment on account is refunded, and that the VAT debt and the deduction of input tax are, accordingly, to be adjusted at the same time and under the same conditions?

⁽¹⁾ ECLI:EU:C:2014:151.

⁽²⁾ OJ 2006 L 347, p. 1.

Request for a preliminary ruling from the Tribunal Arbitral Tributário (Centro de Arbitragem Administrativa — CAAD) (Portugal) lodged on 29 December 2016 — Imofloresmira — Investimentos Imobiliários S.A. v Autoridade Tributária e Aduaneira

(Case C-672/16)

(2017/C 086/17)

Language of the case: Portuguese

Referring court

Tribunal Arbitral Tributário (Centro de Arbitragem Administrativa — CAAD)

Parties to the main proceedings

Applicant: Imofloresmira — Investimentos Imobiliários S.A.

Defendant: Autoridade Tributária e Aduaneira

Questions referred

- (1) When a property, despite being unoccupied for the period of two or more years, is being marketed, that is it is available on the market to be let or for the provision of 'office centre' services, and it is established that the owner intends to let the property subject to VAT and has made the necessary efforts to give effect to that intention, is the characterisation as a '*failure actually to use the property for the purposes of the business*' and/or '*failure actually to use the property in taxed transactions*' — for the purposes of Article 26(1) of the VAT Code and Article 10(1)(b) of the Regime for the Waiver of the VAT exemption in Transactions relating to Immovable Property, introduced by Decree-Law No 21 of 29 January 2007, in their earlier versions — and therefore adopting the view that the deduction initially made must be adjusted, since it is above the amount to which the taxable person was entitled, compatible with Articles 167, 168, 184, 185 and 187 of Council Directive 2006/112/EC⁽¹⁾ of 28 November 2006?
- (2) If the answer is in the affirmative, may that adjustment, having regard to the correct interpretation of Articles 137, 167, 168, 184, 185 and 187 of ... Directive 2006/112/EC ..., be imposed only once for the entirety of the period yet to expire — as laid down in the Portuguese legislation, in Article 10(1)(b) and (c) of the Regime for the Waiver of the VAT exemption in Transactions relating to Immovable Property, introduced by Decree-Law No 21 of 29 January 2007, in its earlier version — where the property has been unoccupied for more than two years, but still marketed to be let (with the possibility of waiver) and/or for the provision of services (taxable), with the aim of assigning the property in subsequent years to taxed activities which confer the right to deduct?

- (3) Is Article 2(2)(c) of the Regime for the Waiver of the VAT exemption in Transactions relating to Immovable Property introduced by Decree-Law No 21 of 29 January 2007, in conjunction with Article 10(1)(b) of that regime, compatible with Articles 137, 167, 168 and 184 of ... Directive 2006/112/EC ..., in making it impossible for a taxable person for VAT to waive the VAT exemption when entering into new leases after a single adjustment to VAT has been made and in undermining the subsequent deduction regime during the adjustment period?

(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 Nejvyšší správní soud (Czech Republic) lodged on 27 December 2016 — CORPORATE COMPANIES s.r.o. v Ministerstvo financí ČR

(Case C-676/16)

(2017/C 086/18)

Language of the case: Czech

Referring court

Nejvyšší správní soud

Parties to the main proceedings

Applicant: CORPORATE COMPANIES s.r.o.

Defendant: Ministerstvo financí ČR

Question referred

Do persons who, by way of their business activity, sell companies already entered in the Register of Companies and formed for the purposes of sale ('ready-made companies'), whose sale is realised by the transfer of a holding in the subsidiary company which they are selling, fall within the scope of Article 2(1), point 3(c) of Directive 2005/60/EC (¹) of the European Parliament and of the Council on the prevention of the use of the financial system for the purpose of money laundering and terrorist financing in conjunction with Article 3(7)(a) thereof?

(¹) OJ 2005 L 309, p. 15.

Request for a preliminary ruling from the Juzgado de lo Social No 33 de Madrid (Spain) lodged on 29 December 2016 — Lucía Montero Mateos v Agencia Madrileña de Atención Social de la Consejería de Políticas Sociales y Familia de la Comunidad Autónoma de Madrid

(Case C-677/16)

(2017/C 086/19)

Language of the case: Spanish

Referring court

Juzgado de lo Social No 33 de Madrid

Parties to the main proceedings

Applicant: Lucía Montero Mateos