

2. Are paragraphs 7, 8, 14 and 45 of the Commission Decision, taken together and construed teleologically and in the light of the principle of proportionality, to be interpreted as meaning that the lawful receipt/lawful claiming of the aid may be made dependent only on compliance with the national provisions concerning aid implementation specifically mentioned in that Commission Decision, or is it permissible also to require compliance with further conditions under national law which do not pursue the objectives served by the granting of the State aid?

Request for a preliminary ruling from the Tribunalul Prahova (Romania) lodged on 14 August 2017 — Cartrans Spedition Srl v Direcția Generală Regională a Finanțelor Publice Ploiești — Administrația Județeană a Finanțelor Publice Prahova, Direcția Regională a Finanțelor Publice București — Administrația Fiscală pentru Contribuabili Mijlocii

(Case C-495/17)

(2017/C 369/07)

Language of the case: Romanian

Referring court

Tribunalul Prahova

Parties to the main proceedings

Applicant: Cartrans Spedition SRL

Defendants: Direcția Generală Regională a Finanțelor Publice Ploiești — Administrația Județeană a Finanțelor Publice Prahova, Direcția Regională a Finanțelor Publice București — Administrația Fiscală pentru Contribuabili Mijlocii

Questions referred

1. For the purposes of the VAT exemption for transport operations and services relating to the export of goods, in accordance with Council Directive 2006/112/EC ⁽¹⁾ of 28 November 2006 on the common system of value added tax, does a TIR carnet certified by the customs authorities of the country of destination constitute a document which proves that the goods transported were indeed exported, taking into account the procedure for such a customs transit document laid down in the Transit Manual (TIR procedure) No TAXUD/1873/2007 by the Customs Code Committee — Transit section, Directorate-General Taxation and Customs Union of the European Commission?
2. Does Article 153 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax preclude a tax practice which requires a taxpayer to prove that goods transported were exported exclusively by means of a customs export declaration, with the result that the right to deduct VAT for transport services in respect of goods exported will be refused in the absence of that declaration, even if a TIR carnet certified by the customs authorities of the country of destination exists?

⁽¹⁾ OJ 2006 L 347, p. 1.