

Second plea in law, alleging that the General Court erred in finding that the Council was not required to verify that the judicial proceedings and investigations involving the appellant concern acts that are such as to undermine the rule of law in Egypt.

Third plea of law, alleging that the General Court erred in finding that the Council had not made a manifest error of assessment in relying on Case No. 8897 (Private Villa Refurbishment Case).

Fourth plea of law, alleging that the General Court erred in finding that the Council had not made a manifest error of assessment in relying on Case No. 756 (Al-Ahram Establishment Gifts Allegation) and Case No. 53 (Dar El Tahrir Gifts Allegation).

**Request for a preliminary ruling from the Vrhovno sodišče Republike Slovenije (Slovenia) lodged on
21 February 2019 — SCT, d.d., in bankruptcy v Republic of Slovenia**

(Case C-146/19)

(2019/C 148/25)

Language of the case: Slovenian

Referring court

Vrhovno sodišče Republike Slovenije

Parties to the main proceedings

Appellant: SCT, d.d., in bankruptcy

Respondent: Republic of Slovenia

Questions referred

1. Is Article 90(2) of the VAT Directive to be interpreted as permitting derogation from the right to reduce the taxable amount for VAT purposes even with respect to cases of definitive non-payment, where such definitive non-payment is a consequence of a failure on the part of the taxable person liable for the VAT to take proper steps, such as lodging a claim in bankruptcy proceedings commenced against his debtor, as in the present case?
 2. If such derogation from the right to reduce the taxable amount for VAT purposes is permissible, must there nevertheless be a right to reduce the taxable amount for VAT purposes on the ground of non-payment where the taxable person is able to demonstrate that, even if he had lodged a claim in the bankruptcy proceedings, it would not have been satisfied, or is able to demonstrate that there were reasonable grounds for not lodging a claim?
 3. Does Article 90(1) of the VAT Directive have direct effect even if the legislature of a Member State has exceeded the scope of the possibilities for derogation established by Article 90(2)?
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