

**Reference for a preliminary ruling from the Înalta Curte de Casație și Justiție (Romania), lodged on 22 May 2012 — Corina-Hrisi Tulică v Agenția Națională de Administrare Fiscală — Direcția Generală de Soluționare a Contestațiilor**

(Case C-249/12)

(2012/C 243/11)

*Language of the case: Romanian*

**Referring court**

Înalta Curte de Casație și Justiție

**Parties to the main proceedings**

*Applicant:* Corina-Hrisi Tulică

*Defendant:* Agenția Națională de Administrare Fiscală — Direcția Generală de Soluționare a Contestațiilor

**Question referred**

If a vendor has been reclassified as a taxable person for VAT purposes and the consideration for (price of) the supply of the immovable property has been determined by the parties, without any reference to VAT, must Articles 73 and 78 of Council Directive 2006/112/EC<sup>(1)</sup> be interpreted as meaning that the taxable amount is:

- (a) the consideration for (price of) the supply of the property determined by the parties, less the rate of VAT, or
- (b) the consideration for (price of) the supply of the property agreed by the parties?

<sup>(1)</sup> Council Directive 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 Înalta Curte de Casație și Justiție (Romania), lodged on 22 May 2012 — Călin Ion Plavoșin v Direcția Generală a Finanțelor Publice Timiș — Serviciul Soluționare Contestații, Activitatea de Inspecție Fiscală — Serviciul de Inspecție Fiscală Timiș**

(Case C-250/12)

(2012/C 243/12)

*Language of the case: Romanian*

**Referring court**

Înalta Curte de Casație și Justiție

**Parties to the main proceedings**

*Applicant:* Călin Ion Plavoșin

*Defendants:* Direcția Generală a Finanțelor Publice Timiș — Serviciul Soluționare Contestații, Activitatea de Inspecție Fiscală — Serviciul de Inspecție Fiscală Timiș

**Question referred**

In the case where a vendor has been reclassified as a taxable person for VAT purposes and the consideration for (price of) the supply of the immovable property has been determined by the parties, without any reference to VAT, must Articles 73 and 78 of Council Directive 2006/112/EC<sup>(1)</sup> be interpreted as meaning that the taxable amount is:

- (a) the consideration for (price of) the supply of the property determined by the parties, less the rate of VAT, or
- (b) the consideration for (price of) the supply of the property agreed by the parties?

<sup>(1)</sup> Council Directive 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 — Plovdiv (Bulgaria), lodged on 24 May 2012 — Teritorialna direktsia na Natsionalnata Agentsia za Prihodite — Plovdiv v 'RODOPI-M 91' OOD**

(Case C-259/12)

(2012/C 243/13)

*Language of the case: Bulgarian*

**Referring court**

Administrativen sad — Plovdiv

**Parties to the main proceedings**

*Appellant:* Teritorialna direktsia na Natsionalnata Agentsia za Prihodite — Plovdiv

*Respondent:* 'RODOPI-M 91' OOD

**Questions referred**

- 1.1. Does the principle of VAT neutrality permit a Member State to impose a fine for failure to show cancellation of an invoice on time even though that cancellation is later shown in the accounts and the party concerned has paid the VAT resulting from cancellation plus the interest thereon?
- 1.2. Are the following circumstances of significance in connection with the first question:
  - The period within which cancellation of an invoice should supposedly be shown is 14 days from the end of the calendar month in which the cancellation takes place;
  - Cancellation of the invoice was in fact shown one month after the end of the period within which cancellation should supposedly have taken place;