



Reports of Cases

Judgment of the Court (Seventh Chamber) of 16 March 2017 — *Bimotor*

(Case C-211/16)¹

(Reference for a preliminary ruling — Value added tax — Principle of fiscal neutrality — National legislation laying down a fixed maximum ceiling limiting the amount of refund or compensation of credit or excess value added tax)

1. *Harmonisation of fiscal legislation — Common system of value added tax — Deduction of input tax — Refund of excess — National legislation laying down a fixed maximum ceiling limiting the amount of refund or compensation of credit or excess value added tax — Lawfulness — Condition — Whether possible for the taxable person to recover the full value added tax credit within a reasonable period*

(Council Directive 2006/112, Art. 183)

(see paras 20-22, 28, 31, 33, operative part)

2. *Harmonisation of fiscal legislation — Common system of value added tax — Objectives and economy — Preventing possible tax evasion, avoidance and abuse — Observance of the principle of proportionality*

(Council Directive 2006/112)

(see paras 26, 27)

Operative part

The first paragraph of Article 183 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, as amended by Council Directive 2010/45/EU of 13 July 2010, must be interpreted as not precluding national legislation, such as that at issue in the main proceedings, which limits to a set maximum amount the compensation of certain tax debts by value added tax credits, for each taxation period, to the extent that national law provides in any event the possibility for the taxable person to recover the full value added tax credit within a reasonable period.

¹ OJ C 251, 11.7.2016.