

Questions referred

1. Does Directive 2006/112/EC ⁽¹⁾ preclude national rules under which a taxable person is denied the right to deduct VAT on the grounds that the person upstream, which issued the invoice in which the expenditure and VAT are indicated, has been declared inactive by the tax authorities?
2. If the answer to the first question is in the negative, does Directive 2006/112/EC preclude national rules under which it is sufficient to display the list of registered inactive taxpayers at the headquarters of the Agenției Națională de Administrare Fiscală (National Agency for Fiscal Administration) and to publish that list on the website of that agency, in the section Public information — Information relating to economic operators, in order that the right to deduct VAT in the circumstances described in the first question may be refused?

⁽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 Consiglio di Stato (Italy) lodged on 23 February 2016 — Lg Costruzioni Srl v Area — Azienda Regionale per l'Edilizia Abitativa — Distretto di Carbonia, Area — Azienda Regionale per l'Edilizia Abitativa

(Case C-110/16)

(2016/C 175/10)

Language of the case: Italian

Referring court

Consiglio di Stato

Parties to the main proceedings

Appellant: Lg Costruzioni Srl

Respondent: Area — Azienda Regionale per l'Edilizia Abitativa — Distretto di Carbonia, Area — Azienda Regionale per l'Edilizia Abitativa

Questions referred

Is a provision such as that in Article 53(3) of Legislative Decree No 163 of 16 April 2006, which allows participation by an undertaking with a 'named' design engineer who, since he is not himself a tenderer, may not, according to national case-law, rely on the capacity of others, compatible with Article 48 of Directive 2004/18/EC of 31 March 2004? ⁽¹⁾

⁽¹⁾ Directive 2004/18/EC of the European Parliament and of the Council of 31 March 2004 on the coordination of procedures for the award of public works contracts, public supply contracts and public service contracts (OJ 2004 L 134, p. 114).

Request for a preliminary ruling from the Consiglio di Stato (Italy) lodged on 24 February 2016 — Persidera SpA v Autorità per le Garanzie nelle Comunicazioni, Ministero dello Sviluppo Economico delle Infrastrutture e dei Trasporti

(Case C-112/16)

(2016/C 175/11)

Language of the case: Italian

Referring court

Consiglio di Stato