Parties to the main proceedings

Appellant: Valstybinė mokesčių inspekcija prie Lietuvos Respublikos finansų ministerijos

Other party: AB SEB bankas

Questions referred

1. Must Articles 184 to 186 of Council Directive 2006/112/EC ([1]) of 28 November 2006 on the common system of value added tax be interpreted as meaning that, in circumstances such as those at issue in the main proceedings, the deduction adjustment mechanism provided for in Directive 2006/112 is not applicable in cases where an initial deduction of value added tax (VAT) could not have been made at all because the transaction in question was an exempt transaction relating to the supply of land?

2. Is the answer to the first question affected by the fact that (1) the VAT on the purchase of the plots of land was initially deducted because of the tax administration's practice under which the supply in question was incorrectly regarded as being a supply of building land subject to VAT, as provided for in Article 12(1)(b) of Directive 2006/112, and/or (2) after the initial deduction made by the purchaser, the supplier of the land issued a VAT credit note to the purchaser adjusting the amounts of VAT indicated (specified) on the initial invoice?

3. If the answer to the first question is in the affirmative, are, in circumstances such as those at issue in the main proceedings, Articles 184 and/or 185 of Directive 2006/112 to be interpreted as meaning that, in a case where an initial deduction could not have been made at all because the transaction in question was exempt from VAT, the taxable person's obligation to adjust that deduction must be considered to have arisen immediately or only when it became known that the initial deduction could not have been made?

4. If the answer to the first question is in the affirmative, is, in circumstances such as those at issue in the main proceedings, Directive 2006/112, and in particular Articles 179, 184 to 186 and 250 thereof, to be interpreted as meaning that the adjusted amounts of deductible input VAT must be deducted in the tax period in which the taxable person's obligation and/or right to adjust the initial deduction arose?

([1]) OJ 2006 L 347, p. 1.

Request for a preliminary ruling from the Lietuvos vyriausiasis administracinis teismas (Lithuania) lodged on 25 October 2016 — *UAB 'Spika', AB 'Senoji Baltija', UAB 'Stekutis', UAB 'Prekybos namai Aistra'* v *Žuvininkystės tarnyba prie Lietuvos Respublikos žemės ūkio ministerijos*

(Case C-540/16)

(2017/C 006/36)

Language of the case: Lithuanian

Referring court

Lietuvos vyriausiasis administracinis teismas

Parties to the main proceedings

Appellants: UAB 'Spika', AB 'Senoji Baltija', UAB 'Stekutis', UAB 'Prekybos namai Aistra'

Respondent: Žuvininkystės tarnyba prie Lietuvos Respublikos žemės ūkio ministerijos

Other parties: Lietuvos Respublikos žemės ūkio ministerija, BUAB 'Sedija', UAB 'Starkis', UAB 'Baltijos šprotai', UAB 'Ramsun', AB 'Laivitė', UAB 'Baltlanta', UAB 'Strimelė', V. Malinausko gamybinė-komercinė firma 'Stilma', UAB 'Banginis', UAB 'Monistico', UAB 'Rikneda', UAB 'Baltijos jūra', UAB 'Grinvita', BUAB 'Baltijos žuvys'

Question referred

Are Articles 17 and 2(5)(c) of Regulation (EU) No 1380/2013 [1] of the European Parliament and of the Council of 11 December 2013 on the Common Fisheries Policy, amending Council Regulations (EC) No 1954/2003 and (EC) No 1224/2009 and repealing Council Regulations (EC) No 2371/2002 and (EC) No 639/2004 and Council Decision 2004/585/EC, in the light of Articles 16 and 20 of the Charter of Fundamental Rights of the European Union, to be interpreted as meaning that, when a Member State exercises the discretion provided for in Article 16(6), it is prohibited from choosing a method of allocation of the fishing quotas allocated to it which causes unequal conditions of competition for economic operators engaging in activity in this field on account of a greater quantity of fishing opportunities, even if that method is based on a transparent and objective criterion?

(1) OJ 2013 L 354, p. 22.

Action brought on 25 October 2016 — European Commission v Kingdom of Denmark

(Case C-541/16)

(2017/C 006/37)

Language of the case: Danish

Parties

Applicant: European Commission (represented by: L. Grønfeldt and J. Hottiaux, acting as Agents)

Defendant: Kingdom of Denmark

Form of order sought

— Declare that the Kingdom of Denmark has failed to fulfil its obligations under Article 2(6) Regulation (EC) No 1072/2009 [1] on common rules for access to the international road haulage market;

— order Kingdom of Denmark to pay the costs.

Pleas in law and main arguments

— The Commission submits that Article 8(2) of Regulation (EC) No 1072/2009 regulates exhaustively how hauliers may to carry out cabotage operations on the terms laid down in that article. The provision does not provide for a maximum number of loading and/or unloading sites within the same cabotage operation. The limit of a maximum of three cabotage operations does not mean that a cabotage operation must include a set number of loading and/or unloading sites.

— Under the Danish rules cabotage can consist either of a number of loading sites or a number of unloading sites, but not both. The Danish rules preclude non-resident hauliers from carrying out cabotage operations consisting of a number of loading and unloading sites, which constitutes a restriction on how those hauliers may carry out cabotage operations in Denmark as provided for under Regulation (EC) No 1072/2009.

(1) Regulation (EC) No 1072/2009 of the European Parliament and of the Council of 21 October 2009 on common rules for access to the international road haulage market (OJ 2009 L 300, p. 72).