

- (2) Article 7(1) of Regulation No 1215/2012 must be interpreted as meaning that the court with jurisdiction, by virtue of that provision, to hear a claim for compensation relating to the termination of a commercial concession agreement concluded between two companies established and operating in two different Member States for the distribution of goods on the domestic market of a third Member State in which neither of those companies has a branch or establishment, is that of the Member State in which the place of the main supply of services, as is clear from the provisions of the contract and, in the absence of such provisions, the actual performance of that contract, and where it cannot be determined on that basis, the place where the agent is domiciled.

⁽¹⁾ OJ C 112, 10.4.2017.

Judgment of the Court (Tenth Chamber) of 7 March 2018 (request for a preliminary ruling from the Curtea de Apel Constanța — Romania) — Întreprinderea Individuală Dobre M. Marius v Ministerul Finanțelor Publice — A.N.A.F. — D.G.R.F.P. Galați — Serviciul Soluționare Contestații, A.N.A.F — D. G.R.F.P. Galați — A.J.F.P. Constanța — Serviciul Inspecție Fiscală Persoane Fizice 2 Constanța

(Case C-159/17) ⁽¹⁾

(Reference for a preliminary ruling — Common system of value added tax (VAT) — Directive 2006/112/EC — Revocation of identification for VAT purposes — Obligation to pay VAT collected in the period during which the VAT identification number is revoked — Non-recognition of the right to deduct VAT relating to purchases made during that period)

(2018/C 161/15)

Language of the case: Romanian

Referring court

Curtea de Apel Constanța

Parties to the main proceedings

Appellant: Întreprinderea Individuală Dobre M. Marius

Respondents: Ministerul Finanțelor Publice — A.N.A.F. — D.G.R.F.P. Galați — Serviciul Soluționare Contestații, A.N.A.F — D.G.R.F.P. Galați — A.J.F.P. Constanța — Serviciul Inspecție Fiscală Persoane Fizice 2 Constanța

Operative part of the judgment

Articles 167 to 169 and 179, Articles 213(1) and 214(1), and Article 273 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as not precluding national legislation, such as that at issue in the main proceedings, which allows tax authorities to refuse a taxable person the right to deduct value added tax when it is established that, on account of the alleged infringements committed by that person, the tax authorities could not have access to the information necessary to establish that the substantive requirements giving rise to the right to deduct input value added tax paid by that taxable person have been satisfied or that that person acted fraudulently in order to enjoy that right, a matter which it is for the referring court to ascertain.

⁽¹⁾ OJ C 221, 10.7.2017.