

Questions referred

1. Does Directive 219/112/EC, ⁽¹⁾ and in particular Articles 63, 167, 168, 178, 179, 180, 182 and 219 thereof, and the principle of neutrality, preclude legislation which has the result that, in circumstances where the seller of the goods, liable for VAT, (i) was subject to a tax inspection which found that the VAT rate that he applied in a given situation was less than the due rate, (ii) paid to the State the additional tax and (iii) seeks to obtain the respective payment from the purchaser, also liable for VAT, the time period for the latter to be able to deduct that additional tax is calculated from the date of issue of the initial invoices and not from the date of issue or receipt of the rectifying documents?
2. If the foregoing question is answered in the negative, do the abovementioned articles of that directive and the principle of neutrality preclude legislation which has the result that, once documents rectifying the initial invoices are received, issued following the tax inspection and payment to the State of the additional tax, for the purpose of obtaining payment of that additional tax, at a time when the period for exercising the right of deduction has already elapsed, it is legitimate for the purchaser to refuse to pay, on the basis that refusal of the passing on of tax is justified where it is impossible to deduct that additional tax?

⁽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 Conseil d'État (France) lodged on 12 January 2017 —
Fédération des entreprises de la beauté v Ministre des Affaires sociales et de la Santé, Ministre de
l'éducation nationale, de l'enseignement supérieur et de la recherche, Ministre de l'économie et des
finances**

(Case C-3/17)

(2017/C 095/12)

Language of the case: French

Referring court

Conseil d'État

Parties to the main proceedings

Applicant: Fédération des entreprises de la beauté

Defendants: Ministre des Affaires sociales et de la Santé, Ministre de l'éducation nationale, de l'enseignement supérieur et de la recherche, Ministre de l'économie et des finances

Questions referred

1. Does the recognition of equivalent courses that Member States may give in accordance with Article 10(2) of Regulation (EC) No 1223/2009 of the European Parliament and of the Council of 30 November 2009 on cosmetic products ⁽¹⁾ concern only the courses delivered in countries outside the European Union?
2. Do the provisions of Article 10(2) of the Regulation authorise a Member State to determine the disciplines that may be regarded as 'similar' to medicine, pharmacy or toxicology, within the meaning of the Regulation, and the levels of qualification that satisfy the requirements of the Regulation?
3. If the answer to the second question is in the affirmative, according to what criteria may the disciplines be considered 'similar' to medicine, pharmacy or toxicology?

⁽¹⁾ OJ 2009 L 342, p. 59.