

2. If so, do the principle of neutrality and Article 90 of Directive 2006/112/EC preclude national legislation such as Article 78(11) of the Código do Imposto sobre o Valor Acrescentado, which is interpreted to the effect that the tax may not be adjusted, in the event of non-payment, where the purchaser of the goods or service, being a taxable person, was not notified of the cancellation of the tax within the time-limit for deducting the tax laid down in Article 98(2) of the Value Added Tax Code?

⁽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 lodged on 30 November 2017 —
Ministero della Salute v Hannes Preindl**

(Case C-675/17)

(2018/C 052/33)

Language of the case: Italian

Referring court

Consiglio di Stato

Parties to the main proceedings

Appellant: Ministero della Salute

Respondent: Hannes Preindl

Questions referred

1. Do Articles 21, 22 and 24 of the Directive ⁽¹⁾ require a Member State, in which the full-time training requirement is in force, and the corresponding ban on enrolling in two degree courses at the same time, automatically to recognise qualifications obtained in the home Member State simultaneously or during periods that in part overlap.
2. If so, can Article 22(a) and Article 21 of the Directive be interpreted to the effect that the authorities in the Member State from which recognition is sought may nevertheless ascertain whether the condition that *the overall duration, level and quality of such training should not be lower than those of continuous full-time training* is satisfied.

⁽¹⁾ Directive 2005/36/EC of the European Parliament and of the Council of 7 September 2005 on the recognition of professional qualifications (OJ L 255, p. 22).

**Request for a preliminary ruling from the Supremo Tribunal de Justiça (Portugal) lodged on
6 December 2017 — Cofemel — Sociedade de Vestuário SA v G-Star Raw CV**

(Case C-683/17)

(2018/C 052/34)

Language of the case: Portuguese

Referring court

Supremo Tribunal de Justiça

Parties to the main proceedings

Appellant: Cofemel — Sociedade de Vestuário SA

Respondent: G-Star Raw CV