

2. Article 3(2)(b) of Regulation No 1013/2006, as amended by Regulation 2015/2002, must be interpreted as meaning that it applies to such a mixture of wastes provided that, first, that mixture does not contain materials which come under the fourth indent of entry B3020 of Annex IX to that convention, reproduced in List B of Part 1 of Annex V to that regulation, and, second, the requirements in paragraph 1 of Annex IIIA to that regulation are met, which it is for the referring court to verify.

⁽¹⁾ OJ C 35, 28.1.2019.

Judgment of the Court (Ninth Chamber) of 28 May 2020 (request for a preliminary ruling from the Curtea de Apel București — Romania) — World Comm Trading Gfz SRL v Agenția Națională de Administrare Fiscală (ANAF), Direcția Generală Regională a Finanțelor Publice Ploiești

(Case C-684/18) ⁽¹⁾

(Reference for a preliminary ruling — Taxation — Value added tax (VAT) — Directive 2006/112/EC — Article 90 — Articles 184 to 186 — Principle of neutrality of VAT — Adjustment of the initial tax deduction — Discounts granted for intra-Community and internal supplies of good)

(2020/C 255/05)

Language of the case: Romanian

Referring court

Curtea de Apel București

Parties to the main proceedings

Applicant: World Comm Trading Gfz SRL

Defendants: Agenția Națională de Administrare Fiscală (ANAF), Direcția Generală Regională a Finanțelor Publice Ploiești

Operative part of the judgment

1. Article 185 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as meaning that the national tax authorities must require a taxable person to adjust the deduction of the value added tax initially made where, following the obtaining by that person of discounts on internal supplies of goods, those authorities consider that the deduction initially made was greater than that which that taxable person was entitled to make.
2. Article 185 of Directive 2006/112 must be interpreted as meaning that a adjustment of a deduction of value added tax (VAT) initially made is required in respect of a taxable person established in a Member State, even where that taxable person's supplier has ceased his activities in that Member State and that supplier can therefore no longer claim repayment of part of the VAT he has paid.

⁽¹⁾ OJ C 44, 4.2.2019.