

2. Article 2(b), Article 6(1) and Article 7(1) of Council Directive 93/13 must be interpreted as precluding a judicial interpretation of the national rule according to which the legal action for reimbursement of amounts unduly paid on the basis of an unfair term in a contract concluded between a consumer and a seller or supplier is subject to a three-year limitation period which runs from the date of full performance of the contract, where it is assumed, without need for verification, that, on that date the consumer should have known about the unfair nature of the term in question or where for similar actions, based on certain provisions of national law, that same period starts to run only from the time when a court finds there to be a cause of those actions;
3. The Court of Justice does not have jurisdiction to answer the questions referred by the Tribunalul Specializat Mureş (Specialised Court, Mureş, Romania) in its order for reference of 12 June 2018 concerning Case C-699/18.

⁽¹⁾ OJ C 54, 11.2.2019.

Judgment of the Court (Fifth Chamber) of 9 July 2020 (request for a preliminary ruling from the Curtea de Apel Timișoara — Romania) — CT v Administrația Județeană a Finanțelor Publice Caraș-Severin — Serviciul Inspecție Persoane Fizice, Direcția Generală Regională a Finanțelor Publice Timișoara — Serviciul Soluționare Contestații 1

(Case C-716/18) ⁽¹⁾

(Reference for a preliminary ruling — Taxation — Common system of value added tax (VAT) — Directive 2006/112/EC — Point 4 of the first paragraph of Article 288 — Special scheme for small enterprises — Method of calculating annual turnover which serves as a reference for the application of the special scheme for small enterprises — Concept of ‘ancillary real estate transaction’ — Letting of immovable property by a natural person who exercises several liberal professions)

(2020/C 287/06)

Language of the case: Romanian

Referring court

Curtea de Apel Timișoara

Parties to the main proceedings

Applicant: CT

Defendant: Administrația Județeană a Finanțelor Publice Caraș-Severin — Serviciul Inspecție Persoane Fizice, Direcția Generală Regională a Finanțelor Publice Timișoara — Serviciul Soluționare Contestații 1

Operative part of the judgment

Point 4 of the first paragraph of Article 288 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, as amended by Council Directive 2009/162/EU of 22 December 2009, must be interpreted as meaning that, with respect to a taxable person who is a natural person and whose economic activity consists of the exercise of several liberal professions and the letting of immovable property, such a letting does not constitute an ‘ancillary transaction’ under that provision where that transaction is carried out in the context of a usual business activity of the taxable person.

⁽¹⁾ OJ C 65, 18.2.2019.