

Request for a preliminary ruling from the Tribunal Arbitral Tributário (Centro de Arbitragem Administrativa — CAAD) (Portugal) lodged on 22 October 2018 — CTT — Correios de Portugal v Autoridade Tributária e Aduaneira

(Case C-661/18)

(2019/C 25/26)

Language of the case: Portuguese

Referring court

Tribunal Arbitral Tributário (Centro de Arbitragem Administrativa — CAAD)

Parties to the main proceedings

Applicant: CTT — Correios de Portugal

Defendant: Autoridade Tributária e Aduaneira

Questions referred

1. Do the principles of neutrality, effectiveness, equivalence and proportionality preclude an interpretation of Article 98(2) of the VAT Code to the effect that it does not apply to situations where deductions which have already been made are altered or adjusted?
2. Do those principles preclude legislation such as Article 23(1)(b) and (6) of the VAT Code, interpreted to the effect that a taxable person, who had opted for a coefficient method and/or allocation key in order to calculate the right to deduct tax paid on goods and services of mixed use and who had made the correction on the basis of the final amounts for the year to which the deduction related, pursuant to Article 23(6), may not retroactively alter those amounts by recalculating the initial deduction which has already been adjusted in accordance with that provision following a retroactive VAT assessment relating to an activity which it had initially regarded as being exempt?

Request for a preliminary ruling from the Grondwettelijk Hof (Belgium) lodged on 25 October 2018 — Orde van Vlaamse balies, Ordre des barreaux francophones et germanophone v Ministerraad

(Case C-667/18)

(2019/C 25/27)

Language of the case: Dutch

Referring court

Grondwettelijk Hof

Parties to the main proceedings

Applicants: Orde van Vlaamse balies, Ordre des barreaux francophones et germanophone

Defendant: Ministerraad