

**Request for a preliminary ruling from the Curtea de Apel Suceava (Romania) lodged on 23 April 2020 — BE, DT v Administrația Județeană a Finanțelor Publice Suceava, Direcția Generală Regională a Finanțelor Publice Iași, Accer Ipurl Suceva — lichidator judiciar al BE, EP**

(Case C-182/20)

(2020/C 297/29)

*Language of the case: Romanian*

**Referring court**

Curtea de Apel Suceava

**Parties to the main proceedings**

*Applicants:* BE, DT

*Defendants:* Administrația Județeană a Finanțelor Publice Suceava, Direcția Generală Regională a Finanțelor Publice Iași, Accer Ipurl Suceva — lichidator judiciar al BE, EP

**Question referred**

Do Directive 2006/112/EC <sup>(1)</sup> and the principles of fiscal neutrality, the right to deduct VAT and fiscal certainty preclude, in circumstances such as those in the main proceedings, national legislation which requires, once insolvency proceedings in respect of an economic operator have been initiated, automatically and without further checks, adjustment of VAT, by refusing to allow the economic operator to deduct VAT on taxable transactions that occurred prior to the declaration of insolvency and ordering the operator to pay the deductible VAT? Does the principle of proportionality preclude, in circumstances such as those in the main proceedings, such provisions of national law, given the economic consequences for the economic operator and the definitive nature of such an adjustment?

<sup>(1)</sup> Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1, Special edition in Romanian: Chapter 09 Volume 003 P. 7).

**Request for a preliminary ruling from the Rechtbank Overijssel (Netherlands) lodged on 25 May 2020 — XXXX v Staatssecretaris van Financiën**

(Case C-217/20)

(2020/C 297/30)

*Language of the case: Dutch*

**Referring court**

Rechtbank Overijssel

**Parties to the main proceedings**

*Applicant:* XXXX

*Defendant:* Staatssecretaris van Financiën

**Questions referred**

1. Must Article 17(1) of Directive 2003/88/EC <sup>(1)</sup> of the European Parliament and of the Council of 4 November 2003 concerning certain aspects of the organisation of working time be interpreted as meaning that a worker does not lose his remuneration, or part thereof, because he exercises his right to annual leave? Or should that provision be interpreted as meaning that a worker retains his remuneration while exercising his right to annual leave, irrespective of the reason for not working during the leave period?
2. Must Article 7(1) of Directive 2003/88 ... be interpreted as precluding national provisions and practices whereby a worker who is incapacitated for work due to illness, when taking his annual leave, retains his remuneration at the level it was immediately prior to his taking annual leave, even if, on account of the long duration of his incapacity for work, that remuneration is lower than that paid in the event of full fitness for work?

3. Must the entitlement of every worker to paid annual leave under Article 7 of Directive 2003/88 ... and under settled EU case-law be interpreted as meaning that reducing that remuneration during leave taken during incapacity for work runs counter to that entitlement?

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(<sup>1</sup>) OJ 2003 L 299, p. 9.

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**Request for a preliminary ruling from Tribunalul Mureș (Romania) lodged on 27 May 2020 —  
Sindicatul Lucrătorilor din Transporturi, TD v SC Samidani Trans SRL**

**(Case C-218/20)**

(2020/C 297/31)

*Language of the case: Romanian*

**Referring court**

Tribunalul Mureș

**Parties to the main proceedings**

*Applicants:* Sindicatul Lucrătorilor din Transporturi, TD

*Defendant:* SC Samidani Trans SRL

**Questions referred**

1. Interpretation of Article 8 of Regulation (EC) No 593/2008 of the European Parliament and of the Council of 17 June 2008 on the law applicable to contractual obligations (Rome I)[:] (<sup>1</sup>) does the choice of law applicable to an individual employment contract exclude the application of the law of the country in which the employee has habitually carried out his or her work or does the fact that a choice of law has been made exclude the application of the second sentence of Article 8(1) of that regulation?
2. Interpretation of Article 8 of Regulation (EC) No 593/2008 of the European Parliament and of the Council of 17 June 2008 on the law applicable to contractual obligations (Rome I): is the minimum wage applicable in the country in which the employee has habitually carried out his or her work a right that falls within the scope of 'provisions that cannot be derogated from by agreement under the law that, in the absence of choice, would have been applicable', within the meaning of the second sentence of Article 8(1) of the regulation?
3. Interpretation of Article 3 of Regulation (EC) No 593/2008 of the European Parliament and of the Council of 17 June 2008 on the law applicable to contractual obligations (Rome I): does the specification, in an individual employment contract, of the provisions of the Romanian Labour Code equate to a choice of Romanian law, in so far as, in Romania, it is well-known that the employer predetermines the content of the individual employment contract?

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(<sup>1</sup>) Regulation (EC) No 593/2008 of the European Parliament and of the Council of 17 June 2008 on the law applicable to contractual obligations (Rome I) (OJ 2008 L 177, p. 6).

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**Request for a preliminary ruling from the Curtea de Apel Constanța (Romania) lodged on 29 May  
2020 — Euro Delta Danube SRL v Agenția de Plăți și Intervenție pentru Agricultură — Centrul  
Județean Tulcea**

**(Case C-225/20)**

(2020/C 297/32)

*Language of the case: Romanian*

**Referring court**

Curtea de Apel Constanța