

2. With regard to the circumstances of the main proceedings, are the principle of legal certainty, the principle of legitimate expectations, the principle of proportionality and [the principle] of sincere cooperation, as set out in Directive 2006/112/EC, compatible with national legislation or with a practice of the tax authority according to which, although the Member State normally allows a legal person, on request, to re-register for VAT purposes following automatic revocation of the VAT code, in certain specific circumstances a taxpayer may not request re-registration for VAT purposes, for purely formal reasons, whilst being obliged to collect and pay VAT to the State, for an indeterminate period, without, however, at the same time being granted the right to deduct VAT?
3. With regard to the circumstances of the main proceedings, are the principle of legal certainty, the principle of legitimate expectations, the principle of proportionality and [the principle] of sincere cooperation, as set out in Directive 2006/112/EC, to be interpreted as prohibiting the imposition on a taxpayer of a requirement to collect and pay VAT for an indefinite period and without granting the right to deduct VAT, without, in the particular case, the tax authority in question verifying the substantive requirements relating to the right to deduct VAT and without there being any fraud on the part of the taxpayer?

(¹) 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 Finanzgericht Düsseldorf (Germany) lodged on 18 August 2020 — XY v Finanzamt V

(Case C-394/20)

(2020/C 378/22)

Language of the case: German

Referring court

Finanzgericht Düsseldorf

Parties to the main proceedings

Applicant: XY

Defendant: Finanzamt V

Questions referred

1. Must Articles 63(1) and 65 of the Treaty on the Functioning of the European Union (TFEU) be interpreted as precluding national legislation of a Member State on the levying of inheritance tax which provides that, for the calculation of the tax, the allowance to be set against the taxable value in the case of an acquisition of land situated in that Member State is lower where the deceased and the heir had their place of residence or habitual residence in another Member State at the time of the death of the deceased than the allowance that would have been applicable if at least one of them had had his or her place of residence or habitual residence in the first Member State at that time?
2. Must Articles 63(1) and 65 TFEU be interpreted as precluding national legislation of a Member State on the levying of inheritance tax which provides that, for the calculation of the tax, debts arising from reserved portions in the case of an acquisition of land situated in that Member State are not deductible where the deceased and the heir had their place of residence or habitual residence in another Member State at the time of the death of the deceased, whereas those debts would have been fully deductible from the value of the inheritance if at least the deceased or the heir had had his or her place of residence or habitual residence in the first Member State at the time of the death of the deceased?