

Request for a preliminary ruling from the Tribunal Supremo (Spain) lodged on 28 October 2016 — Gasorba, S.L., Josefa Rico Gil and Antonio Ferrándiz González v Repsol Comercial de Productos Petrolíferos, S.A.

(Case C-547/16)

(2017/C 022/13)

Language of the case: Spanish

Referring court

Tribunal Supremo

Parties to the main proceedings

Applicants: Gasorba, S.L., Josefa Rico Gil and Antonio Ferrándiz González

Defendant: Repsol Comercial de Productos Petrolíferos, S.A.

Questions referred

1. Under Article 16 ('Uniform application of Community competition law') of Council Regulation (EC) No 1/2003 ⁽¹⁾ of 16 December 2002 on the implementation of the rules on competition laid down in Articles 81 and 82 of the Treaty, does Commission Decision ⁽²⁾ of 12 April 2006 relating to a proceeding pursuant to Article 81 of the EC Treaty (Case COMP/B-1/38.348 — Repsol C.P.P.) preclude a national court from declaring that the agreements to which that decision applies are invalid on account of the duration of the exclusive supply period, even though they may be declared invalid for other reasons such as, for example, the imposition of a minimum retail price by the supplier on the buyer (or reseller)?
2. If so, are long-term contracts to which the Commitment Decision applies to be regarded as benefiting from an individual exemption, under Article 101(3) TFEU, as a consequence of that decision?

⁽¹⁾ OJ 2003 L 1, p. 1.

⁽²⁾ OJ 2006 L 176, p. 104.

Request for a preliminary ruling from the Administrativen sad Sofia-grad (Bulgaria) lodged on 2 November 2016 — WIND INNOVATION 1 EOOD, in liquidation v Direktor na Direktsia 'Obzhalvane I danachno-osiguritelna praktika' — Sofia

(Case C-552/16)

(2017/C 022/14)

Language of the case: Bulgarian

Referring court

Administrativen sad Sofia-grad

Parties to the main proceedings

Applicant: WIND INNOVATION 1 EOOD, in liquidation

Defendant: Direktor na Direktsia 'Obzhalvane I danachno-osiguritelna praktika' — Sofia

Questions referred

1. Is the second paragraph of Article 176 of Directive 2006/112/EC ⁽¹⁾ to be interpreted as precluding an amendment to the ZDDS (Law on VAT) as at 1 January 2007, which provides for the compulsory removal of a person from the VAT register, and the loss of the court-appointed liquidator's right to decide that the legal person whose dissolution has been ordered by a court decision is to continue to be registered under the ZDDS until its deletion from the companies register, and which instead makes dissolution of a commercially active legal person, by reason of liquidation or otherwise, a ground for compulsory removal from the VAT register?
2. Is the second paragraph of Article 176 of Directive 2006/112/EC to be interpreted as precluding compulsory removal from the VAT register under an amendment to the ZDDS (Law on VAT) as at 1 January 2007 where, at the time of compulsory removal from the VAT register, the taxable person meets the conditions for compulsory re-registration for VAT, the taxable person is party to current contracts and states that it has not ceased business and continues to carry on an economic activity, and where the taxable person must actually pay the tax calculated and payable upon the compulsory removal in order to retain entitlement to deduct VAT input tax on assets taxed upon removal from the register and available on subsequent registration? If compulsory removal from the register under the circumstances set out is permissible, may entitlement to deduct input tax on assets taxed upon removal from the register, which are available on the subsequent registration for VAT and with which the person effects or will effect taxable transactions, be made dependent on the actual payment of the tax to the exchequer or may the tax calculated upon removal from the register be set off against the amount of tax credit determined on subsequent registration for VAT, in particular where the tax is payable by a person in respect of whom entitlement to deduct input tax arises ...?

⁽¹⁾ Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax
OJ 2006 L 347, p. 1.

**Request for a preliminary ruling from the Varhoven administrativen sad (Bulgaria) lodged on
2 November 2016 — 'TTL' EOOD v Direktor na Direktsia 'Obzhalvane i danachno-osiguritelna
praktika' — Sofia**

(Case C-553/16)

(2017/C 022/15)

Language of the case: Bulgarian

Referring court

Varhoven administrativen sad

Parties to the main proceedings

Appellant: 'TTL' EOOD

Respondent: Direktor na Direktsia 'Obzhalvane i danachno-osiguritelna praktika' — Sofia

Questions referred

1. Is a provision of national law such as Article 175(2), point 3, DOPK, which requires domestic companies which pay out income subject to withholding tax to pay interest for the period from the point at which the time limit laid down for the payment of the tax on such income expires until the day on which a non-resident company established in another Member State furnishes evidence that the requirements for the application of a double taxation convention have been fulfilled, including in cases in which, pursuant to the convention, no such tax or a lower amount thereof is to be paid, compatible with Articles 5(4) TEU and 12(b) TEU?