

**Request for a preliminary ruling from the Commissione Tributaria Provinciale di Cagliari (Italy)
lodged on 24 November 2017 — Francesca Cadeddu v Agenzia delle Entrate — Direzione provinciale
di Cagliari and Others**

(Case C-667/17)

(2018/C 052/31)

Language of the case: Italian

Referring court

Commissione Tributaria Provinciale di Cagliari

Parties to the main proceedings

Applicant: Francesca Cadeddu

Defendants: Agenzia delle Entrate — Direzione provinciale di Cagliari, Regione autonoma della Sardegna, Regione autonoma della Sardegna — Agenzia regionale per il lavoro

Question referred

Must Article 80 of Council Regulation (EC) No 1083⁽¹⁾ of 11 July 2006, and also Article 2(4) thereof, be interpreted as precluding a provision such as Article 50(1)(c) of Presidential Decree No 917 of 22 December 1986, according to which '(c) sums paid by anyone as a study grant or an allowance, an award or a stipend for the purposes of studying or vocational training, provided that the beneficiary is not in an employment relationship with the person making the payment' are to be treated as income from employment and, consequently, are subject to personal income tax (IRPEF) even if the study grant is paid with European structural funds?

⁽¹⁾ Council Regulation (EC) No 1083/2006 of 11 July 2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and repealing Regulation (EC) No 1260/1999 (OJ 2006 L 210, p. 25).

**Request for a preliminary ruling from the Tribunal Arbitral Tributário (Centro de Arbitragem
Administrativa — CAAD) (Portugal) lodged on 28 November 2017 — Tratave — Tratamento de
Águas Residuais do Ave SA v Autoridade Tributária e Aduaneira**

(Case C-672/17)

(2018/C 052/32)

Language of the case: Portuguese

Referring court

Tribunal Arbitral Tributário (Centro de Arbitragem Administrativa — CAAD)

Parties to the main proceedings

Applicant: Tratave — Tratamento de Águas Residuais do Ave SA

Defendant: Autoridade Tributária e Aduaneira

Questions referred

1. Do the principle of neutrality and Article 90 of Council Directive 2006/112/EC⁽¹⁾ of 28 November 2006 preclude national legislation such as Article 78(11) of the Código do Imposto sobre o Valor Acrescentado (Value Added Tax Code), which is interpreted to the effect that the tax may not be adjusted, in the event of non-payment, before the purchaser of the goods or service, being a taxable person, has been notified of the cancellation of the tax for the purposes of rectifying the deduction initially made?

2. If so, do the principle of neutrality and Article 90 of Directive 2006/112/EC preclude national legislation such as Article 78(11) of the Código do Imposto sobre o Valor Acrescentado, which is interpreted to the effect that the tax may not be adjusted, in the event of non-payment, where the purchaser of the goods or service, being a taxable person, was not notified of the cancellation of the tax within the time-limit for deducting the tax laid down in Article 98(2) of the Value Added Tax Code?

⁽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 Consiglio di Stato lodged on 30 November 2017 —
Ministero della Salute v Hannes Preindl**

(Case C-675/17)

(2018/C 052/33)

Language of the case: Italian

Referring court

Consiglio di Stato

Parties to the main proceedings

Appellant: Ministero della Salute

Respondent: Hannes Preindl

Questions referred

1. Do Articles 21, 22 and 24 of the Directive ⁽¹⁾ require a Member State, in which the full-time training requirement is in force, and the corresponding ban on enrolling in two degree courses at the same time, automatically to recognise qualifications obtained in the home Member State simultaneously or during periods that in part overlap.
2. If so, can Article 22(a) and Article 21 of the Directive be interpreted to the effect that the authorities in the Member State from which recognition is sought may nevertheless ascertain whether the condition that *the overall duration, level and quality of such training should not be lower than those of continuous full-time training* is satisfied.

⁽¹⁾ Directive 2005/36/EC of the European Parliament and of the Council of 7 September 2005 on the recognition of professional qualifications (OJ L 255, p. 22).

**Request for a preliminary ruling from the Supremo Tribunal de Justiça (Portugal) lodged on
6 December 2017 — Cofemel — Sociedade de Vestuário SA v G-Star Raw CV**

(Case C-683/17)

(2018/C 052/34)

Language of the case: Portuguese

Referring court

Supremo Tribunal de Justiça

Parties to the main proceedings

Appellant: Cofemel — Sociedade de Vestuário SA

Respondent: G-Star Raw CV