

**Operative part of the order**

The request for a preliminary ruling from the Consiglio di Stato (Council of State, Italy), made by decision of 11 July 2019, is manifestly inadmissible.

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<sup>(1)</sup> OJ C 432, 23.12.2019.

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**Order of the Court (Seventh Chamber) of 29 April 2020 (request for a preliminary ruling from the Tribunal Arbitral Tributário (Centro de Arbitragem Administrativa — CAAD) — Portugal) — Ramada Storax SA v Autoridade Tributária e Aduaneira**

(Case C-756/19) <sup>(1)</sup>

*(Reference for a preliminary ruling — Article 99 of the Rules of Procedure of the Court of Justice — Taxation — Value added tax (VAT) — Directive 2006/112/EC — Articles 90 and 273 — Taxable amount — Reduction — Non-payment — Insolvency of the debtor residing outside the country — Ruling by a court of another Member State declaring debts claimed irrecoverable — Principles of fiscal neutrality and proportionality)*

(2020/C 287/35)

Language of the case: Portuguese

**Referring court**

Tribunal Arbitral Tributário (Centro de Arbitragem Administrativa — CAAD)

**Parties to the main proceedings**

*Applicant:* Ramada Storax SA

*Defendant:* Autoridade Tributária e Aduaneira

**Re:**

Articles 90 and 273 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as precluding the legislation of a Member State, pursuant to which the right to a reduction of the value added tax paid and relating to debts deemed irrecoverable following insolvency proceedings is refused to the taxable person where the debts concerned have been declared irrecoverable by a court of another Member State on the basis of the law in force in that Member State.

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<sup>(1)</sup> OJ C 19, 20.1.2020.

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**Order of the Court of 10 March 2020 (request for a preliminary ruling from the Tribunal Judicial da Comarca dos Açores — Portugal) — QE, RD v SATA Internacional — Serviços de Transportes Aéreos SA**

(Case C-766/19) <sup>(1)</sup>

*(Reference for a preliminary ruling — Article 53(2) of the Rules of Procedure of the Court of Justice — Manifest inadmissibility — Air transport — Regulation (EC) No 261/2004 — Article 5(3) — Compensation to passengers in the event of denied boarding and of cancellation or long delay of flights — Scope — Exemption from the obligation to pay compensation — Concept of ‘extraordinary circumstances’ — Generalised malfunction in an airport’s refuelling system)*

(2020/C 287/36)

Language of the case: Portuguese

**Referring court**

Tribunal Judicial da Comarca dos Açores