

Questions referred

1. Are Article 205 of Council Directive 2006/112/EC ⁽¹⁾ and the principle of proportionality to be interpreted as meaning that the joint and several liability of a registered person, which is the recipient of a taxable supply, for the value added tax not paid by its supplier in addition to the supplier's principal debt (the value added tax debt) also includes the accessory obligation to pay compensation for late payment in the amount of the statutory interest on the principal debt from the beginning of the debtor's default until the issuance of the tax assessment notice by which the joint and several liability is established or until the discharge of the debt?
2. Are Article 205 of Directive 2006/112 and the principle of proportionality to be interpreted as precluding a national provision such as Article 16(3) of the Danachno-osiguritelien protsesualen kodeks (Tax and Insurance Procedure Code) according to which a third party's liability for unpaid taxes of a taxable person includes the taxes and the interest?

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

Action brought on 17 January 2020 – European Commission v Council of the European Union

(Case C-24/20)

(2020/C 77/47)

Language of the case: English

Parties

Applicant: European Commission (represented by: F. Castillo de la Torre, J. Norris and I. Naglis, Agents)

Defendant: Council of the European Union

The applicant claims that the Court should:

- annul article 3 of Council Decision 2019/1754 ⁽¹⁾ of 7 October 2019 on the accession of the European Union to the Geneva Act of the Lisbon Agreement on Appellations of Origin and Geographical Indications;
- annul Article 4 of Decision 2019/1754 to the extent that it contains references to the Member States, or, in the alternative, to annul Article 4 entirely if references to the Member States cannot be severed from the rest of the Article;
- maintain the effects of the parts of Decision 2019/1754 which have been annulled, in particular any use of the authorisation granted under Article 3, implemented before the date of the judgment by the Member States which are currently parties to the 1958 Lisbon Agreement, until the entry into force, within a reasonable period which should not exceed six months from the date of delivery of the judgment, of a decision of the Council of the European Union;
- order the Council of the European Union to pay the costs.

Pleas in law and main arguments

First plea: breach of Article 218(6) and 293(1) TFEU, of the principle of conferral of powers laid down in Article 13(2) TEU and of the principle of institutional balance and the Commission's right of initiative, in that the contested Decision has been adopted without a proposal of the Commission.

Second plea: in the alternative, breach of Articles 2(1) and 207 TFEU and lack of motivation, as the Council exceeded its power by granting an authorisation which is general, permanent and not duly justified.

(¹) OJ 2019, L 271, p. 12.

Order of the President of the Court of 15 January 2020 (request for a preliminary ruling from the Tribunal correctionnel de Saint-Brieuc — Chambre détachée de Guingamp — France) — Procureur de la République v Tugdual Carlier, Yann Latouche, Dominique Legeard, Thierry Leleu, Dimitri Pinschof, Brigitte Plunian, Rozenn Marechal

(Case C-115/18) (¹)

(2020/C 77/48)

Language of the case: French

The President of the Court has ordered that the case be removed from the register.

(¹) OJ C 152, 30.4.2018.

Order of the President of the Court of 23 October 2019 (request for a preliminary ruling from the Landesverwaltungsgericht Steiermark — Austria) — Proceedings brought by Humbert Jörg Köfler, Wolfgang Leitner, Joachim Schönbeck, Wolfgang Semper v Bezirkshauptmannschaft Murtal, interested party: Finanzpolizei

(Case C-297/18) (¹)

(2020/C 77/49)

Language of the case: German

The President of the Court has ordered that the case be removed from the register.

(¹) OJ C 301, 27.8.2018.
