



Reports of Cases

Case C-500/10

**Ufficio IVA di Piacenza
v
Belvedere Costruzioni Srl**

(Reference for a preliminary ruling from the Commissione tributaria centrale, sezione di Bologna)

(Taxation — VAT — Article 4(3) TEU — Sixth Directive — Articles 2 and 22 — Automatic conclusion of proceedings pending before the tax court of third instance)

Summary of the Judgment

Tax provisions — Harmonisation of laws — Turnover taxes — Common system of value added tax — Recovery of tax — National rules of procedure

(Art. 4(3) TEU; Council Directive 77/388, Arts 2 and 22)

Article 4(3) TEU and Articles 2 and 22 of Sixth Directive 77/388 on the harmonisation of the laws of the Member States relating to turnover taxes must be interpreted as not precluding the application in value added tax matters of an exceptional provision of national law which provides for the automatic conclusion of proceedings pending before the tax court of third instance where those proceedings originate in an application brought at first instance more than 10 years before the date of the entry into force of that provision and the tax authorities have been unsuccessful at first and second instance, the consequence of that automatic conclusion being that the decision of the court of second instance becomes final and binding and the debt claimed by the tax authorities is extinguished.

In the first place, the obligation to ensure effective collection of European Union resources cannot run counter to compliance with the principle that judgment should be given within a reasonable time, which, under the second paragraph of Article 47 of the Charter of Fundamental Rights of the European Union, must be observed by the Member States when they implement European Union law, and must also be observed under Article 6(1) of the European Convention on Human Rights. In the second place, such national legislation enabling the conclusion of the oldest proceedings pending before the tax court of third instance constitutes not a general waiver of the collection of value added tax for a certain period but an exceptional provision intended to ensure observance of the reasonable time principle. Moreover, because of its specific and limited character as a result of its conditions of application, such a measure does not create significant differences in the way in which taxable persons are treated as a whole, and does not therefore infringe the principle of fiscal neutrality.

(see paras 23, 26-28, operative part)