

ECJ/CJEU Cases decided in 2019

Case #	Date decision	Name of the case	Topic	Subject of the case	Link	Reference to articles in the Directive
C-1/18	20/06/2019	Oribalt Riga	Customs - Taxable amount	Determination of the customs value of goods - Concept of 'similar goods' - Medicinal products - Taking into account all elements which may affect the economic value of the medicinal product concerned - 90-day period within which the imported goods must be sold in the European Union - Strict deadline - No obligation to take account of commercial discounts	Link	
C-127/18	08/05/2019	A-PACK CZ	Taxable amount	Total or partial non-payment, by the debtor, of a sum due to the taxable person in respect of a transaction subject to VAT — Taxable amount — Reduction — Principles of fiscal neutrality and proportionality	Link	73, 90
C-133/18	02/05/2019	Sea Chefs Cruise Services	Right to deduct VAT	Request for additional information formulated by the Member State of refund - Additional information to be provided by the addressee of that request within one month of its receipt - Legal nature of the deadline and consequences of failure to comply with it\\	Link	Directive 2008/9/EC - Article 20
C-145/18	05/09/2019	Regards Photographiques	VAT rate	Reduced rate of VAT — Works of art — Concept — Photographs taken by the artist, printed by him or under his supervision, signed and numbered and limited to 30 copies — National legislation restricting the application of the reduced rate of VAT only to photographs that have artistic character)	Link	103(2)(a), 311(1), point 2, Annex IX, Part A, point 7
C-165/17	24/01/2019	Morgan Stanley & Co International	Right to deduct VAT	Deduction of input tax — Goods and services used for both taxable transactions and exempt transactions (mixed-use goods and services) — Determination of the applicable deductible proportion — Branch established in a Member State other than that of its principal	Link	17(2), (3) and (5) and Article 19(1) of Sixth Council Directive

				establishment — Expenditure incurred by the branch used exclusively for the transactions of the principal establishment — General costs of the branch used for both its transactions and those of the principal establishment		77/388/EEC and 168, 169 and 173 to 175 of Council Directive 2006/112/EC
C-185/18	12/06/2019	Oro Efectivo	Taxable transactions	Principle of fiscal neutrality — Acquisition by an undertaking, from private individuals, of objects with a high gold or other precious metal content with a view to resale — Duty on transfers of assets	Link	401
C-189/18	17/10/2019	Glencore Agriculture	Right to deduct VAT	Right to deduct VAT - Refusal - Fraud - Evidence - Principle of respect for the rights of the defense - Right to claim be heard - Access to the file - Article 47 of the Charter of Fundamental Rights of the European Union - Effective judicial review - Principle of equality of arms - Principle of fair hearing - National legislation or practice according to which the tax authorities when verifying the right to deduct VAT exercised by a taxable person, is bound by the factual findings and legal qualifications that he has already established in the context of related administrative procedures to which that taxable person was not a party '	Link	167 and 168
C-201/18	27/03/2019	Mydibel	Right to deduct VAT – Adjustment of VAT Deduction	Harmonisation of fiscal legislation — Deduction of input tax — Immovable property acquired as capital goods — Sale and lease back — Adjustment of deductions of VAT — Principle of VAT neutrality — Principle of equal treatment)	Link	184, 185, 187 and 188
C-214/18	10/04/2019	PSM „K”	Taxable amount	Court enforcement officer — Enforcement — Fees laid down by law — Administrative practice of the competent national authorities considering those fees to be inclusive of VAT — Principles of neutrality and proportionality	Link	
C-224/18	02/05/2019	Budimex	Chargeable event	Chargeable event and chargeability of the tax — Time of the supply of the services — Construction and installation work — Taking into account the time of the acceptance of the work stipulated in the contract for the supply of services	Link	66
C-225/18	02/05/2019	Grupa Lotos	Right to deduct VAT	xclusion from the right to deduct — Purchase of overnight accommodation and catering services — Standstill clause — Accession to the European Union made after accession, to widen the block so that relevant purchases by businesses providing tourism services were also covered by it, was not allowed under Article 176.	Link	168, 172
C-235/18	15/05/2019	Vega International Car Transport and Logistic	Exemption	Supply of goods — Exemptions for other activities — Granting and negotiation of credit — Fuel cards	Link	135(1)(b)

C-242/18	03/07/2019	UniCredit Leasing	Taxable amount	Taxable amount - Reduction - Principle of tax neutrality - Lease contract rescinded on the ground of non-payment of the lease instalments - Post-clearance assessment - Scope - Transactions subject to tax - Supply of goods for consideration - Payment of a 'severance payment' until the end of the term of the contract - Jurisdiction of the Court of Justice	Link	90, 1
C-26/18	10/07/2019	Federal Express Corporation Deutsche Niederlassung	Taxable transaction	Customs duties on imports - Creation of a customs debt due to breaches of customs regulations - Taxation - Tax on value added (VAT) - Directive 2006/112 / EC - Article 2 (1) (d) and Article 30 - Import VAT - Chargeable event - Concept of "import" of a good - Requirement for the goods to enter the economic circuit of the European Union - Transport of the goods to a Member State other than that in which the customs debt arose	Link	2 (1) (d) and 30
C-265/18	02/05/2019	Jarmuškienė	Special scheme small businesses	Special scheme for small enterprises — Articles 282 to 292 — VAT exemption for small enterprises whose annual turnover is below the fixed threshold — Simultaneous supply of two items of immovable property in a single transaction — Annual turnover limit exceeded in view of the sale price of one of the two items of property — Obligation to pay tax on the total value of the transaction	Link	282 to 292
C-273/18	10/07/2019	Kuršu zeme	Right to deduct VAT	Right to deduct input VAT — Article 168 — Goods supply chain — Refusal of the right to deduct on account of that chain's existence — Obligation on the competent tax authority to establish the existence of an abusive practice it is not permissible for the national courts and tax authorities to refuse the right of deduction unless it is shown, in the light of objective evidence, that that right is being relied on for fraudulent or abusive purposes.	Link	168(a)
C-275/18	28/03/2019	Vinš	Exemption	Exemption for supplies of goods dispatched or transported to a destination outside the European Union — Condition of exemption laid down by national law — Placing of goods under a particular customs procedure — Proof of placing of goods under the export procedure	Link	131 and 146(1)(a)
C-278/18	28/02/2019	Sequeira Mesquita	Exemption	Leasing or letting of immovable property — Meaning — Contract for the transfer of the use of land comprising vineyards for agricultural purposes for transfer of the use of land comprising vineyards for agricultural purposes to a company engaged in viticulture, entered into for a period of one year, automatically renewable and under which rent is paid at the end of each year	Link	13B(b) (6th VAT Directive)
C-291/18	20/06/2019	Grup Servicii Petroliere	Exemption	Exemptions related to international transport — Supply of offshore jackup drilling rigs — Concept of 'vessels used for navigation on the high seas' — Scope	Link	148(a) and c)

C-310/16	17/01/2019	Dzivev e.a.	Evidence	Convention on the protection of the European Communities' financial interests — Criminal proceedings concerning VAT offences — Principle of effectiveness — Taking of evidence — Interception of telecommunications — Authorisation granted by a court that lacks jurisdiction — Taking those interceptions into consideration as evidence — Provisions of national law — Prohibition - Use of evidence obtained in breach of national law for a VAT fraud case	Link	325(1) TFEU
C-316/18	03/07/2019	The Chancellor, Masters and Scholars of the University of Cambridge	Right to deduct VAT	Deduction of input tax — Management costs of an endowment fund that makes investments with the aim of financing the whole of the taxable person's output transactions — Overheads	Link	
C-329/18	03/10/2019	Altic	Right to deduct VAT	Procurement of food products — Deduction of input tax — Refusal of deduction — Possibly fictitious supplier — VAT fraud — Requirements relating to knowledge on the part of the purchaser — Obligations of traceability of foodstuffs and identification of the supplier — Registration obligations of operators in the food sector — Effect on the right to deduct VAT	Link	168(a)
C-388/18	29/07/2019	B (Chiffre d'affaires du revendeur de véhicules d'occasion)	Special scheme small businesses	Special scheme for small undertakings - Special scheme for taxable resellers - Taxable reseller who falls under the profit margin scheme - Annual turnover which determines the applicability of the special scheme for small businesses - Profit margin or payments received	Link	288, 1 and 315
C-4/18 and C-5/18	16/10/2019	Winterhoff	Exemption	Exemptions for certain activities in the public interest — Public postal services — Directive 97/67/EC — Universal postal service provider — Private operator providing the service of formally serving court or administrative authority documents	Link	132(1)a
C-400/18	20/11/2019	Infohos	Exemption	Exemptions - Services provided by independent groups of persons - Services provided to members and non-members	Link	13a(1)(f) Sixth Directive
C-410/17	10/01/2019	A Oy	Taxable Transaction	Transactions for consideration — Transactions for consideration constituted partly by services or goods — Demolition contract — Purchase contract for dismantling - Demolition services and disposal of waste materials; Single supply or barter	Link	2(1)(a) and (c) — 14(1) — 24(1)
C-42/18	03/10/2019	Cardpoint	Exemption	Exemptions — Payments — Transactions concerning payments — Concepts — Cash withdrawal from an automated teller machine (ATM) — Service supplied by an undertaking to a bank in circumstances in which the operation of ATMs has been outsourced)	Link	Article 13B(d)(3) (Sixth Directive)

C-420/18	13/06/2019	IO (TVA – Activité de membre d'un conseil de surveillance)	Taxable persons	Taxpayer - 'Self-employed' economic activity - Meaning - Activities as a member of the supervisory board of a foundation	Link	9, 10
C-434/17	13/02/2019	Human Operator	Right to deduct VAT	Deduction of VAT — Determination of the taxable person liable for VAT — Retroactive application of a derogating measure — Principle of legal certainty	Link	193
C-449/17	14/03/2019	A & G Fahrschul-Akademie	Exemption	Exemption for certain activities in the public interest — School or university education — Concept — Driving school tuition provided by a driving school	Link	132(1)(i) and (j)
C-5/18	16/10/2019	Eisenbeis	Exemption	VAT exemption for formal services. Providers of services consisting in the service of items of correspondence, who, in their capacity as holders of a national licence permitting them to supply that service are required to effect, must be regarded as 'universal service providers', so that those services must be exempt from VAT as services effected by the 'public postal services'.	Link	132(1)a
C-531/17	14/02/2019	Vetsch Int. Transporte	Exemption	Exemptions from VAT on importation — Imports followed by an intra-Community transfer — Subsequent intra-Community supply — Tax evasion — Refusal of the exemption — Conditions	Link	143(1)(d)
C-562/17	14/02/2019	Nestrade	Right to deduct VAT	Arrangements for the refund of value added tax (VAT) — Principles of equivalence and effectiveness — Company not established in the European Union — Preliminary and final decision refusing the refund of VAT — Incorrect VAT identification number	Link	Thirteenth Council Directive 86/560/EEC

C-566/17	08/05/2019	Związek Gmin Zagłębia Miedziowego	Right to deduct VAT	Deduction of input tax — Principle of VAT neutrality — Taxable person carrying out both economic and non-economic activities — Goods and services acquired for the purpose of carrying out both transactions subject to VAT and transactions not subject to VAT — Lack of apportionment criteria in national legislation — Principle of fiscal legality	Link	168(a)
C-567/17	28/02/2019	Bene Factum	Excise Duty - Exemptions	Definition of 'products not for human consumption' — Assessment criteria	Link	27(1)(b) of Council Directive 92/83/EEC
C-568/17	08/05/2019	Geelen	Place of supply	Service transactions - Place of taxable transactions - Fiscal connecting factor - Interactive erotic web cam sessions broadcast live over the Internet - Entertainment activity - Meaning - Place where the services are actually provided	Link	52, (a) and 56, 1 (k)
C-573/18 & C-574/18	09/10/2019	GmbH & Co. KG. C-eG	Taxable amount	Tax base - Subsidy directly linked to price - Regulation (EC) No 2200/96 - Article 11 (1), and article 15 - Organization of agricultural producers having established an operational fund - Deliveries made by the organization of producers to its members in exchange for payments not covering the entire purchase price - Additional financing paid by the operational fund	Link	11 A (1) (a) of the 6th VAT Directive
C-574/18	09/10/2019	M-eG	Taxable amount	Taxable amount — Subsidy directly linked to price — Regulation (EC) No 2200/96 — Article 11(1) and Article 15 — Producer organisation having set up an operational fund — Deliveries made by the producer organisation to its members in exchange for payments not covering the entirety of the purchase price — Additional financing paid by the operational fund	Link	11(1), 11(A)(1)(a), 15, 20, 27(1) (Sixth VAT Directive)
C-597/17	27/06/2019	Belgisch Syndicaat van Chiropraxie and Others	Exemption	Exemptions - Medical and paramedical professions - Chiropractic and osteopathy - Article 98 - Annex III(3) and (4) - Medicinal products and medical devices - Reduced rate - Provision following surgery or treatment having a therapeutic character - Normal rate - Provision following surgery or treatment having an aesthetic character - Principle of fiscal neutrality - Maintenance of the effects of national legislation incompatible with European Union law'. Translated with www.DeepL.com/Translator (free version)	Link	132, 1, c)
C-647/17	13/03/2019	Srf konsulterna	Place of supply of services	Supply of services in respect of admission to educational events— Place of taxable transactions	Link	53

C-653/18	17/10/2019	Unitel	Exemptions	Exemptions on exportation — Concept of ‘supply of goods’ — Conditions laid down by the Member States — Principle of proportionality — Principle of fiscal neutrality — Evidence — Tax evasion — Practice of a Member State consisting in refusing the right to exemption where the person acquiring the goods exported is not identified	Link	146(1)(a) and (b) and 131
C-691/17	11/04/2019	PORR Építési Kft.	Right to deduct VAT	Right to deduct value added tax (VAT) paid as input tax — Article 199(1)(a) — Reverse charge procedure — Undue payment of the tax by the recipient of services to the suppliers on the basis of an invoice drawn up incorrectly according to the rules on ordinary taxation — Tax authority’s decision holding that the recipient of services has an outstanding tax liability and refusing a claim for deduction — No examination by the tax authority of the possibility of reimbursement of the tax	Link	
C-692/17	17/10/2019	Paulo Nascimento Consulting	Exemption	Transactions relating to the granting, negotiation and management of credit — Transactions concerning debts, with the exception of the recovery of debt — Assignment for consideration, to a third party, of a position held in enforcement proceedings for recovery of a debt recognised by a judgment)	Link	135(1)(b) to 135(1)(z)
C-700/17	18/09/2019	Peters	Exemption	Exemptions - Hospital nursing and medical care - Medical care in the context of practicing medical and paramedical professions - No relationship of trust between the health care provider and the patient	Link	132(1)(b) and(c)
C-71/18	04/09/2019	KPC Herning	Exemption	Supply of land occupied by a building to be partly demolished in place of which a new building is to be constructed — VAT exemption — Intention of the parties — Objective assessment — Concept of a ‘building’	Link	12, 135(1)(j) and (k)
C-712/17	08/05/2019	EN.SA.	Right to deduct VAT	Fictitious transactions — Impossibility of deducting the tax — Obligation on the issuer of an invoice to pay the VAT indicated thereon — Fine in an amount equal to the amount of the improperly deducted VAT — Whether compatible with the principles of VAT neutrality and proportionality)	Link	