



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
Indirect Taxation and Tax administration
Value added tax

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**VALUE ADDED TAX COMMITTEE
(ARTICLE 398 OF DIRECTIVE 2006/112/EC)**

INFORMATION PAPER

ORIGIN: Commission
SUBJECT: Case-law – Recent Judgments of the Court of Justice of the European Union

Case-law – Recent Judgments of the Court of Justice of the European Union

	Date	Case number (ECLI)	Parties concerned	Articles	Subject
1	12 June 2019	C-185/18 (EU:C:2019:485)	Oro Efectivo SL v Diputación Foral de Bizkaia	Article 401 of Directive 2006/112/EC	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
2	13 June 2019	C-420/18 (EU:C:2019:490)	IO v Inspecteur van de rijksbelastingdienst	Articles 9 and 10 of Directive 2006/112/EC	Taxable person – Economic activity carried out ‘independently’ – Definition – Activity as a member of the Supervisory Board of a foundation
3	20 June 2019	C-291/18 (EU:C:2019:521)	Grup Servicii Petroliere SA v Agenția Națională de Administrare Fiscală – Direcția Generală de Soluționare a Contestațiilor, Agenția Națională de Administrare Fiscală – Direcția Generală de Administrare a Marilor Contribuabili	Article 148(a) and (c) of Directive 2006/112/EC	Exemptions related to international transport – Supply of offshore jackup drilling rigs – Concept of ‘vessels used for navigation on the high seas’ – Scope

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4	27 June 2019	C–597/17 (EU:C:2019:544)	<p>Belgisch Syndicaat van Chiropraxie et Bart Vandendries, Belgische Unie van Osteopaten e.a., Plast.Surg. BVBA e.a., Belgian Society for Private Clinics VZW e.a.</p> <p style="text-align: center;">v</p> <p style="text-align: center;">Ministerraad</p>	Article 132(1)(c) of Directive 2006/112/EC	Exemptions – Medical and paramedical professions – Chiropractic and osteopathy – Article 98 – Annex III, points 3 and 4 – Medicinal products and medical devices – Reduced rate – Supply as part of therapeutic interventions or treatments – Standard rate – Supply as part of aesthetic interventions or treatments – Principle of fiscal neutrality – Maintenance of the effects of national legislation incompatible with EU law
5	3 July 2019	C–242/18 (EU:C:2019:558)	<p>« UniCredit Leasing » EAD</p> <p style="text-align: center;">v</p> <p style="text-align: center;">Direktor na Direktsia « Obzhalvane i danachno– osiguritelna praktika » – Sofia pri Tsentralno upravlenie na Natsionalnata agentsia za prihodite (NAP),</p>	Article 90 of Directive 2006/112/EC	Taxable amount – Reduction – Principle of fiscal neutrality – Financial leasing agreement terminated for non-payment of lease instalments – Tax assessment notice – Scope – Taxable transactions – Supply of goods for consideration – Payment of ‘compensation’ for termination up to the end of the agreement – Jurisdiction of the Court of Justice
6	3 July 2019	C–316/18 (EU:C:2019:559)	<p>Commissioners for Her Majesty’s Revenue and Customs</p> <p style="text-align: center;">v</p> <p style="text-align: center;">The Chancellor, Masters and Scholars of the University of Cambridge</p>	Article 168(a) of Directive 2006/112/EC	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

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7	10 July 2019	C–26/18 (EU:C:2019:579)	Federal Express Corporation Deutsche Niederlassung ν Hauptzollamt Frankfurt am Main	Articles 2(1)(d) and 30 of Directive 2006/112/EC	Customs Union – Regulation (EEC) No 2913/92 – Articles 202 and 203 – Customs duties on imports – Incurrence of a customs debt due to failure to comply with customs rules – Taxation – Value added tax (VAT) – Directive 2006/112/EC – Article 2(1)(d) and Article 30 – Import VAT – Taxable event – Definition of ‘importation’ of goods – Requirement of entry of the goods into the economic network of the European Union – Transportation of those goods into a Member State other than the Member State in which the customs debt arose
8	10 July 2019	C–273/18 (EU:C:2019:588)	SIA ‘Kuršu zeme’ ν Valsts ieņēmumu dienests	Article 168 of Directive 2006/112/EC	Right to deduct input VAT – 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
9	29 July 2019	C–388/18 (EU:C:2019:642)	Finanzamt A ν B	Point 1 of the first sentence of Article 288 and Article 315 of Directive 2006/112/EC	Harmonisation of fiscal legislation – Special scheme for small undertakings – Special arrangements for taxable dealers – Taxable dealer falling under the margin scheme – Annual turnover determining whether the special scheme for small undertakings is applicable – Margin or amounts received
10	4 September 2019	C–71/18 (EU:C:2019:660)	Skatteministeriet ν KPC Herning	Articles 12 and 135 of Directive 2006/112/EC	Sale of land on which a building is located at the time of supply – Classification – Concept of ‘building land’ – Concept of ‘building’ – Assessment of the economic and commercial reality – Evaluation of objective evidence – Intention of the parties

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11	5 September 2019	C–145/18 (EU:C:2019:668)	Regards Photographiques SARL v Ministre de l’Action et des Comptes publics	Article 103(2)(a), Article 311(1), point 2, and Annex IX, Part A, point 7 of Directive 2006/112/EC	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
12	18 September 2019	C–700/17 (EU:C:2019:753)	Finanzamt Kyritz v Wolf–Henning Peters	Article 132(1)(b) and (c) of Directive 2006/112/EC	Exemptions – Hospital and medical care – Provision of medical care in the exercise of the medical and paramedical professions – No confidential relationship between the person providing the care and the patient
13	3 October 2019	C–42/18 (EU:C:2019:822)	Finanzamt Trier v Cardpoint GmbH, legal successor to Moneybox Deutschland GmbH	Article 13B(d)(3) of the Sixth VAT Directive	Exemptions – Transactions concerning payments –Cash withdrawal from an automated teller machine (ATM)
14	3 October 2019	C–329/18 (EU:C:2019:831)	Valsts ieņēmumu dienests v ‘Altic’ SIA	Article 168(a) of Directive 2006/112/EC, as amended by Directive 2010/45/EU	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 – Regulation (EC) No 178/2002 – Obligations of traceability of foodstuffs and identification of the supplier – Regulations (CE) No 852/2004 and (EC) No 882/2004 – Registration obligations of operators in the food sector – Effect on the right to deduct VAT)

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15	7 October 2019	C-47/19 (EU:C:2019:840)	HA v Finanzamt Hamburg–Barmbek– Uhlenhorst	Article 132(1)(h) to (j) of Directive 2006/112/EC	Exonérations diverses liées à l'enfance ou à la jeunesse, à l'enseignement scolaire ou universitaire – Enseignement du surf et de la voile pour des établissements scolaires et universitaires – Voyage de classe <i>(no translation into English available)</i>
16	9 October 2019	Joined Cases C-573/18 and C-574/18 (EU:C:2019:847)	C GmbH & Co. KG (C-573/18), C-eG (C-574/18) v Finanzamt Z	Article 11A(1)(a) of the Sixth VAT Directive	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
17	16 October 2019	Joined Cases C-4/18 and C-5/18 (EU:C:2019:860)	Michael Winterhoff, acting as liquidator of DIREKTexpress Holding AG, v Finanzamt Ulm (C-4/18), and Jochen Eisenbeis, acting as liquidator of JUREX GmbH, v Bundeszentralamt für Steuern (C-5/18)	Article 132(1)(a) of Directive 2006/112/EC	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

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18	17 October 2019	C-692/17 (EU:C:2019:867)	Paulo Nascimento Consulting – Mediação Imobiliária Lda v Autoridade Tributária e Aduaneira	Article 135(1)(b) and (d) of Directive 2006/112/EC	Exemptions – 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
19	17 October 2019	C-653/18 (EU:C:2019:876)	Unitel sp. z o.o. v Dyrektor Izby Skarbowej w Warszawie	Articles 131 and 146 of Directive 2006/112/EC	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
20	24 October 2019	C-292/19 (EU:C:2019:901)	Porr Építési Kft. v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága	Article 90 of Directive 2006/112/EC	Principe de neutralité fiscale – Créance devenue irrécouvrable à la suite d’une procédure de faillite <i>(no translation into English available)</i>