



ECJ CASES DECIDED IN 2020

Overview by www.vatupdate.com

Status: June 22, 2020

| DECIDED | | | |
|---|--|---|----------------------|
| Joined Cases C-13/18 and C-126/18 | Sole-Mizo Dalmandi Mezőgazdasági Zrt. | Interest paid on VAT refund | Link |
| C-75/18 | Vodafone Magyarország | Turnover-based tax for telecommunications undertakings — Disadvantage for foreign undertakings arising from tax rate with progressive effect | Link |
| C-211/18 | Idealmed III | VAT exemption for private hospital | Link |
| C-276/18 | KrakVet Marek Batko | The Directive allows the tax authorities of one Member State from being able to unilaterally subject transactions to tax treatment in respect of VAT if not yet taxed in another Member State. When the goods are transported to consumers by a company recommended by the seller, the distance selling regime applies only if the role of the supplier is predominant in both the | Link |

| | | | |
|--------------------------|--|---|----------------------|
| | | initiative and the organisation of the essential stages of transport. Such agreements are not fraudulent if the seller and the transport company recommended by him are independent companies engaged in actual economic activities. | |
| C-323/18 | Tesco-Global Áruházak | Turnover-based tax for retail undertakings — Disadvantage for foreign undertakings arising from tax rate with progressive effect | Link |
| C-401/18 | Herst | Intra-EU transport of excise goods, Power to dispose of the goods as owner | Link |
| C-446/18 | AGROBET CZ | Excess input VAT; assessment and payment conditional upon completion of procedure relating to the total of the taxable transactions in a given tax period has been closed | Link |
| C-482/18 | Google Ireland | Turnover-based tax on advertisements | Link |
| C-547/18 | Dong Yang Electronics | Fixed Establishment - does a FE exist in case a company established outside the EU has a subsidiary in PL. If negative, is a third party required to examine contractual relationships between a company established outside the EU and its subsidiary in order | Link |
| C-661/18 | CTT - Correios de Portugal | VAT deduction on mixed supplies | Link |
| C-684/18 | World Comm Trading Gfz | Local and intra-Community purchases; Discounts invoiced on one invoice; VAT deduction | Link |
| C-43/19 | Vodafone Portugal | Termination fees subject to VAT? | Link |
| C-48/19 | X (Exonération de TVA pour des consultations téléphoniques) | Is a “health telephone service” VAT exempt? | Link |
| C-94/19 | San Domenico Vetraria | Is secondment of staff without markup subject to VAT? | Link |

| | | | |
|--|--|--|----------------------|
| C-146/19 | SCT | Reduction taxable amount, definitive non-payment, failure by vendor to take proper steps | Link |
| C-258/19 | EUROVIA | Input VAT recovery; statute of limitations; dispute causing late invoice | Link |
| C-276/19 | Commission v Royaume-Uni (TVA - Régime applicable aux marchés à terme) | Simplification measures extending zero-rating to certain commodity markets | Link |
| C-242/19 | CHEP Equipment Pooling | Deemed supply of own goods; cross-border VAT refund | Link |
| C-430/19 | C.F. (Contrôle fiscal) | Right to deduct VAT can not be refused if other evidence than the invoice is missing | Link |
| ECJ CASES PENDING FOR DECISION - ON THE AGENDA OF THE ECJ | | | |
| C-215/19 | Veronsaajien oikeudenvälvontayksikkö (Service d'hébergement en centre de données) | Place of supply for colocation services – country of real estate? | Link |
| C-231/19 | Blackrock Investment Management (UK) | Exemption – Single supply of management services | Link |
| C-835/18 | Terracult | Correction of invoices – Tax assessment | Link |
| C-374/19 | Finanzamt Bad Neuenahr-Ahrweiler | Right to deduct VAT (newly constructed cafeteria not sold as planned, but exploited by taxpayer) | Link |