



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	20 November 2019	C-400/18 (EU:C:2019:992)	Infohos v Belgische Staat	Article 13A(1)(f) of the Sixth VAT Directive	Exemptions — Independent groups of persons — Supplies of services to members and non-members
2	19 December 2019	C-707/18 (EU:C:2019:1136)	Amărăști Land Investment SRL v Direcția Generală Regională a Finanțelor Publice Timișoara, Administrația Județeană a Finanțelor Publice Timiș	Article 28 of Directive 2006/112/EC	Taxable transactions — Deduction of input tax — Purchase of immovable property not registered in the national land register — First-registration costs incurred by the purchaser — Recourse to specialist third companies — Participation in a supply of services or investment expenditure carried out for the purposes of an undertaking
3	19 December 2019	C-715/18 (EU:C:2019:1138)	Segler-Vereinigung Cuxhaven eV v Finanzamt Cuxhaven	Article 98(2) of Directive 2006/112/EC, read in conjunction with point 12 of Annex III thereto	Option for the Member States to apply a reduced rate of VAT to certain supplies of goods and services — Reduced rate of VAT applicable to the letting of places on camping or caravan sites — Question of whether that reduced rate is applicable to the letting of boat moorings in a marina — Comparison with the letting of premises and sites for the parking of vehicles — Equal treatment — Principle of fiscal neutrality

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4	3 March 2020	C-75/18 (EU:C:2020:139)	Vodafone Magyarország Mobil Távközlési Zrt. v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága	Article 401 of Directive 2006/112/EC	Tax on the turnover of telecommunications operators — Progressive tax having a greater impact on undertakings owned by natural or legal persons of other Member States than on national undertakings — Progressive tax bands applicable to all taxable persons — Neutrality of the amount of turnover as a criterion of differentiation — Ability to pay of taxable persons — State aid — Common system of value added tax (VAT) — Turnover taxes — Meaning
5	5 March 2020	Case C-211/18 (EU:C:2020:168)	IDEALMED III — Serviços de Saúde, SA v Autoridade Tributária e Aduaneira	Articles 132(1)(b), 377 and 391 of Directive 2006/112/EC	Exemptions — Hospital and medical care — Hospital establishments — Services provided under social conditions comparable to those applicable to bodies governed by public law — Derogations — Right to opt for a taxation regime — Maintenance of the taxation — Variation in the conditions for the exercise of the activity
6	5 March 2020	Case C-48/19 (EU:C:2020:169)	X-GmbH v Finanzamt Z	Article 132(1)(c) of Directive 2006/112/EC	Exonérations – Prestations de soins à la personne effectuées dans le cadre de l'exercice des professions médicales et paramédicales – Prestations par téléphone – Prestations fournies par des infirmiers et des assistants médicaux
7	11 March 2020	Case C-94/19 (EU:C:2020:193)	San Domenico Vetraria SpA v Agenzia delle Entrate	Articles 2 and 6 of Sixth Council Directive 77/388/EEC	Scope — Taxable transactions — Services supplied for consideration — Secondment of staff by a parent company to its subsidiary — Reimbursement by the subsidiary limited to the costs incurred

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8	23 April 2020	Joined Cases C-13/18 and C-126/18 (EU:C:2020:292)	Sole-Mizo Zrt. (C-13/18), Dalmandi Mezőgazdasági Zrt. (C-126/18) contre Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága	Article 183 of Directive 2006/112/EC	Droit à déduction de la taxe payée en amont – Remboursement de l'excédent de TVA – Remboursement tardif – Calcul des intérêts – Modalités d'octroi d'un intérêt dû en raison de l'indisponibilité d'un excédent de TVA déductible retenu en violation du droit de l'Union et d'un intérêt dû en raison du retard de l'administration fiscale pour verser une somme due – Principes d'effectivité et d'équivalence
9	23 April 2020	Case C-401/18 (EU:C:2020:295)	Herst, s.r.o. v Odvolačí finanční ředitelství	Articles 2(1)(b) and 20 of Directive 2006/112/EC	Acquisition intracommunautaire de biens – Obtention du pouvoir de disposer d'un bien comme un propriétaire – Opérations d'achat et de revente en chaîne de biens avec un transport intracommunautaire unique – Possibilité de prendre des décisions de nature à affecter la situation juridique du bien – Imputation du transport – Transport sous régime de suspension des droits d'accise – Effet dans le temps des arrêts d'interprétation
10	30 April 2020	Case C-661/18 (EU:C:2020:335)	CTT — Correios de Portugal v Autoridade Tributária e Aduaneira	Articles 173 and 184 to 186 of Directive 2006/112/EC	Deduction of input tax — Mixed taxable person — Deduction methods — Pro rata method — Deduction on the basis of actual use — Adjustment of deductions — Change in the factors used to determine the amount to be deducted — Output transaction incorrectly regarded as VAT-exempt — National measure prohibiting a change in the deduction method for years that have already elapsed — Limitation period — Principles of fiscal neutrality, legal certainty, effectiveness, and proportionality

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11	30 April 2020	Case C-258/19 (EU:C:2020:345)	EUROVIA Ipari, Kereskedelmi, Szállítványozási és Idegenforgalmi Kft. v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága	Articles 10(2)(1) and (3), 17(1), 18(2)(1) of Sixth Council Directive 77/388/EEC Articles 63, 64(1), 66(a) to (c), 167 and 179 of Directive 2006/112/EC	Prestation de services réalisée avant l'adhésion de la Hongrie à l'Union européenne – Détermination exacte du prix de cette prestation intervenue après l'adhésion – Facture relative à ladite prestation émise, et acquittement de celle-ci effectué, après l'adhésion – Refus du droit à déduction fondé sur cette facture en raison de la prescription – Compétence de la Cour
12	7 May 2020	Case C-547/18 (EU:C:2020:350)	Dong Yang Electronics sp. z o.o. v Dyrektor Izby Administracji Skarbowej we Wrocławiu	Article 44 of Directive 2006/112/EC and Article 11 (1) of Implementing Regulation (EU) No 282/2011	Supply of services — Point of reference for tax purposes — Concept of a 'fixed establishment' — Taxable person for VAT purposes — Subsidiary of a company of a non-Member State located in a Member State
13	14 May 2020	C-446/18	AGROBET CZ, s.r.o. v Finanční úřad pro Středočeský kraj	Articles 179, 183 and 273 of Directive 2006/112/EC	Déduction de la TVA payée en amont – Excédent de TVA – Retenue de l'excédent à la suite de l'ouverture d'une procédure de contrôle fiscal – Demande de restitution de la partie de l'excédent se rapportant aux opérations non visées par cette procédure – Refus de l'administration fiscale
14	14 May 2020	C-276/19	European Commission v United Kingdom of Great Britain and Northern Ireland	Article 395(2) of Directive 2006/112/EC	Derogations — Simplification measures and measures to prevent tax evasion or avoidance — Obligation incumbent on Member States to notify the European Commission of special measures intended to simplify the procedure for charging VAT — Substantial amendment of the measure initially notified