

## European Court of Justice of the European Union (CJEU/ECJ)

### VAT related cases raised in 2020

Status overview per Aug 18, 2020

Case #	Parties	Country	Subject	Description	Link
C-269/20	Finanzamt T	DE	Taxable person	VAT group a separate "entity"? Free of charge (public) activities by VAT group	<a href="#">Link</a>
C-248/20	Skellefteå Industrihus	SE		No information available yet	<a href="#">Link</a>
C-228/20	I	DE	Exemption	VAT exemption for private hospital that is not governed by public law and has no agreements with health insurance funds	<a href="#">Link</a>
C-186/20	HYDINA SK	SK		The time limits laid down in this Regulation (Council Regulation (EU) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of VAT) for the provision of information are to be understood as maximum periods not to be exceeded	<a href="#">Link</a>
C-182/20	Administrația Județeană a Finanțelor Publice Suceava and Others	RO	Deduction	Input VAT deduction prior to insolvency proceedings	<a href="#">Link</a>
C-156/20	Zipvit	UK	Deduction	VAT deduction despite misinterpretation of the VAT Directive	<a href="#">Link</a>
C-154/20	Kemwater ProChemie	CZ	Deduction	Right to the VAT deduction on services supplied by an unknown entity	<a href="#">Link</a>
C-141/20	Norddeutsche Gesellschaft für Diakonie	DE	Taxable persons	German VAT grouping rules	<a href="#">Link</a>
C-108/20	Finanzamt Wilmersdorf	DE	Deduction, Fraud	VAT on fraudulent transactions recoverable without participation, connection, encouragement and/or facilitation?	<a href="#">Link</a>
C-90/20	Apcoa Parking Danmark	DK	Economic activity	VAT on controlling fees for violation of private parking regulations	<a href="#">Link</a>
C-81/20	Mitliv Exim	RO	Penalty	VAT evasion, sanctioning measures in both administrative and criminal proceedings	<a href="#">Link</a>
C-80/20	Wilo Salmson France	RO	Deduction	Input VAT deduction without valid invoice, correction, tax point, refund request	<a href="#">Link</a>
C-59/20	DBKAG	AT	Exemption	VAT exemption for software specifically designed for the management of special investment funds	<a href="#">Link</a>
C-58/20	K	AT	Exemption	VAT exemption for management of special investment funds includes tax-related tasks performed by third party	<a href="#">Link</a>
C-57/20	Commission v Germany	DE	Special schemes	Flat rate scheme for farmers	<a href="#">Link</a>

C-48/20	P	PL	Deduction	Recovery of input VAT on fuel invoices with unduly shown VAT issued by a taxpayer acting in good faith.	<a href="#">Link</a>
C-46/20	Finanzamt G	DE	Deduction	Input VAT, allocation of mixed used purchases to the business	<a href="#">Link</a>
C-45/20	Finanzamt N	DE	Deduction	Input VAT, allocation of mixed used purchases to the business	<a href="#">Link</a>
C-21/20	Balgarska natsionalna televizia	BG	Deduction	Public service television broadcasting a supply of services for consideration? How to determine which input VAT can be claimed	<a href="#">Link</a>
C-9/20	Grundstücksgemeinschaft Kollaustraße 136	DE	Chargeable event	May a Member State allow to claim input VAT in a different period than that in which output VAT became due	<a href="#">Link</a>
C-7/20	Hauptzollamt Münster	DE	Import	"import" of car from Turkey to Germany for private journeys for a few months	<a href="#">Link</a>
C-4/20	ALTI	BG	Liability	Does the joint liability of a customer for unpaid VAT by the supplier also include default interest	<a href="#">Link</a>
C-1/20	Finanzamt Wien	AT	Exemption	Lawyers as Court-Appointed Guardians; VAT Exemption on Welfare	<a href="#">Link</a>

www.vatupdate.com