

**Pending ECJ/CJEU Cases**

**No AG Opinion – No Decision**

**Status per September 7, 2020**

<b>ECJ Case #</b>	<b>Party</b>	<b>Reference to EU VAT Directive 2006/112/EU</b>	<b>Topic</b>	<b>Link to VATupdate.com</b>
C-703/18	Healthspan	32	Transported goods “by or on behalf of the supplier”	<a href="https://www.vatupdate.com/?s=C-703/18">https://www.vatupdate.com/?s=C-703/18</a>
C-787/18	Sogard Fastigheter	19 and 176	Adjustment of input VAT – Immovable property	<a href="https://www.vatupdate.com/?s=C-787/18">https://www.vatupdate.com/?s=C-787/18</a>
C-108/19	Krakvet	33	Place of supply of good – Distant sales	<a href="https://www.vatupdate.com/?s=C-108/19">https://www.vatupdate.com/?s=C-108/19</a>
C-288/19	QM	56(2)	Hiring a means of transport	<a href="https://www.vatupdate.com/?s=C-288/19">https://www.vatupdate.com/?s=C-288/19</a>
C-346/19	Bundeszentralamt für Steuern v. Y-GmbH	-	VAT refund – Requirements	<a href="https://www.vatupdate.com/?s=C-346/19">https://www.vatupdate.com/?s=C-346/19</a>
C-371/19	Commission – Germany	170 and 171	VAT refund – Requirements	<a href="https://www.vatupdate.com/?s=C-371/19">https://www.vatupdate.com/?s=C-371/19</a>
C-373/19	Dubrovin & Tröger – Aquatics	132(1)(i) and (j)	Exemptions – Education services	<a href="https://www.vatupdate.com/?s=C-373/19">https://www.vatupdate.com/?s=C-373/19</a>
C-405/19	Vos Aannemingen	168	Deduction – Expenses benefitting third parties	<a href="https://www.vatupdate.com/?s=C-405/19">https://www.vatupdate.com/?s=C-405/19</a>
C-449/19	WEG Tevesstraße	135(1)	Exemptions – Supply of heat	<a href="https://www.vatupdate.com/?s=C-449/19">https://www.vatupdate.com/?s=C-449/19</a>
C-501/19	UCMR – ADA	2, 24(1), 25(a) and 28	Supply of musical works – Taxable supplies	<a href="https://www.vatupdate.com/?s=C-501/19">https://www.vatupdate.com/?s=C-501/19</a>
C-521/19	CB	73 and 78	Taxable amount –Fraud	<a href="https://www.vatupdate.com/?s=C-521/19">https://www.vatupdate.com/?s=C-521/19</a>
C-528/19	F-AG	16 and 168	Construction work – Deduction	<a href="https://www.vatupdate.com/?s=C-528/19">https://www.vatupdate.com/?s=C-528/19</a>
C-581/19	Frenetikexito	2(1)(c) and 132(1)(c)	Exemption – Single or composite supply – Medical care	<a href="https://www.vatupdate.com/?s=C-581/19">https://www.vatupdate.com/?s=C-581/19</a>
C-593/19	SK Telecom	59 and 59a(b)	Telecommunication services – Use-and-enjoyment rules	<a href="https://www.vatupdate.com/?s=C-593/19">https://www.vatupdate.com/?s=C-593/19</a>
C-604/19	Gmina Wrocław	14(2)(a), 2(1)(a), 9(1) and 13	Perpetual usufruct – Supply of goods	<a href="https://www.vatupdate.com/?s=C-604/19">https://www.vatupdate.com/?s=C-604/19</a>
C-610/19	Vikingo Fővállalkozó	9(1), 167, 168(a), 178(a), 220(a) and 226	Right to deduct – Fictitious transactions	<a href="https://www.vatupdate.com/?s=C-610/19">https://www.vatupdate.com/?s=C-610/19</a>
C-611/19	Crewprint	9(1), 167, 168(a), 178(a), 220 and 226	Right to deduct – Fraudulent supplies – Burden of proof	<a href="https://www.vatupdate.com/?s=C-611/19">https://www.vatupdate.com/?s=C-611/19</a>
C-621/19	Weindel Logistik Service	167 and 168(e)	Import of goods – Right to deduct	<a href="https://www.vatupdate.com/?s=C-621/19">https://www.vatupdate.com/?s=C-621/19</a>
C-655/19	LN	2(1)(a), 9(1) and 12	Economic activity – Immovable property	<a href="https://www.vatupdate.com/?s=C-655/19">https://www.vatupdate.com/?s=C-655/19</a>
C-657/19	Finanzamt D v. E	132(1)(g) and 134	Exemptions – Services related to health care	<a href="https://www.vatupdate.com/?s=C-657/19">https://www.vatupdate.com/?s=C-657/19</a>
C-695/19	Rádio Popular	135(1)(b) and (c), 173 and 174	Exemptions – Financial transaction	<a href="https://www.vatupdate.com/?s=C-695/19">https://www.vatupdate.com/?s=C-695/19</a>

C-703/19	J.K.	98(2) and annex III	Reduced rates – Food and drinks	<a href="https://www.vatupdate.com/?s=C-703/19">https://www.vatupdate.com/?s=C-703/19</a>
C-712/19	Novo Banco	135(1)(d) and 401	Tax on customer deposit	<a href="https://www.vatupdate.com/?s=C-712/19">https://www.vatupdate.com/?s=C-712/19</a>
C-717/19	Boehringer Ingelheim	90(1) and 273	Taxable amount – Reduction	<a href="https://www.vatupdate.com/?s=C-717/19">https://www.vatupdate.com/?s=C-717/19</a>
C-734/19	ITH Comercial Timișoara	167 and 168	Right to deduct VAT – Abandonment of the economic activity	<a href="https://www.vatupdate.com/?s=C-734/19">https://www.vatupdate.com/?s=C-734/19</a>
C-737/19	Bank of China	169(a) and (c)	Right to deduct – Fixed establishment	<a href="https://www.vatupdate.com/?s=C-737/19">https://www.vatupdate.com/?s=C-737/19</a>
C-787/19	Commission – Austria	73, 306-310	Travel agents	<a href="https://www.vatupdate.com/?s=C-787/19">https://www.vatupdate.com/?s=C-787/19</a>
C-801/19	Franck	135(1)(b) and (d)	Exemption – Financial activity	<a href="https://www.vatupdate.com/?s=C-801/19">https://www.vatupdate.com/?s=C-801/19</a>
C-802/19	Firma Z	2(1), 13(1), 20, 90 and 138	Taxable amount – Intra-Community supplies	<a href="https://www.vatupdate.com/?s=C-802/19">https://www.vatupdate.com/?s=C-802/19</a>
C-812/19	Danske Bank	2(1)(c), 9(1) and 11	VAT group – Fixed establishment	<a href="https://www.vatupdate.com/?s=C-812/19">https://www.vatupdate.com/?s=C-812/19</a>
C-837/19	Super Bock Bebidas	168(a) and 176	Right to deduct VAT – Exclusions	<a href="https://www.vatupdate.com/?s=C-837/19">https://www.vatupdate.com/?s=C-837/19</a>
C-844/19	TechnoRent International and Others	90(1)	Refund – Interest payment	<a href="https://www.vatupdate.com/?s=C-844/19">https://www.vatupdate.com/?s=C-844/19</a>
C-846/19	EQ	9(1) and 132(1)(g)	Economic activity – Welfare and social security work	<a href="https://www.vatupdate.com/?s=C-846/19">https://www.vatupdate.com/?s=C-846/19</a>
C-855/19	G. Sp. z o.o.	69, 206 and 273	Intra-Community acquisition of motor fuel – Time of supply	<a href="https://www.vatupdate.com/?s=C-855/19">https://www.vatupdate.com/?s=C-855/19</a>
C-868/19	M-GmbH	11	VAT group – Partnership	<a href="https://www.vatupdate.com/?s=C-868/19">https://www.vatupdate.com/?s=C-868/19</a>
C-895/19	A.	1(2), 63, 167, 168, 178-182 and 273	Right to deduct VAT – Intra-Community acquisitions of goods	<a href="https://www.vatupdate.com/?s=C-895/19">https://www.vatupdate.com/?s=C-895/19</a>
C-907/19	Q-GmbH	135(1)(a)	Exemption – Insurance	<a href="https://www.vatupdate.com/?s=C-907/19">https://www.vatupdate.com/?s=C-907/19</a>
C-931/19	Titanium	192-205	Fixed establishment – Human and technical resource	<a href="https://www.vatupdate.com/?s=C-931/19">https://www.vatupdate.com/?s=C-931/19</a>
C-935/19	Grupa Warzywna	2, 250 and 273	Penalties – Principle of proportionality	<a href="https://www.vatupdate.com/?s=C-935/19">https://www.vatupdate.com/?s=C-935/19</a>
C-1/20	B	132(1)(g)	Exemption – Lawyer appointed by the court as a guardian	<a href="https://www.vatupdate.com/?s=C-1/20">https://www.vatupdate.com/?s=C-1/20</a>
C-4/20	ALTI	193 and 205	Third-party liabilities – Accessory obligations	<a href="https://www.vatupdate.com/?s=C-4/20">https://www.vatupdate.com/?s=C-4/20</a>
C-7/20	Hauptzollamt Münster	71(1)	Imported goods – Chargeable event	<a href="https://www.vatupdate.com/?s=C-7/20">https://www.vatupdate.com/?s=C-7/20</a>
C-9/20	Grundstücksgemeinschaft Kollaustraße 136	167	Right to deduct VAT – Immediate deduction or deduction on cash basis	<a href="https://www.vatupdate.com/?s=C-9/20">https://www.vatupdate.com/?s=C-9/20</a>
C-21/20	Balgarska natsionalna televizija	2(1)(c), 132(1)(q) and 168	Concept of supply of services – Exemption – Right to deduct VAT	<a href="https://www.vatupdate.com/?s=C-21/20">https://www.vatupdate.com/?s=C-21/20</a>
C-45/20	E	167 and 168(a)	Right to deduct VAT – Private or business assets	<a href="https://www.vatupdate.com/?s=C-45/20">https://www.vatupdate.com/?s=C-45/20</a>
C-46/20	Z	167 and 168(a)	Right to deduct VAT – Private or business assets	<a href="https://www.vatupdate.com/?s=C-46/20">https://www.vatupdate.com/?s=C-46/20</a>
C-48/20	P	203	Right to deduct VAT - Incorrect invoices	<a href="https://www.vatupdate.com/?s=C-48/20">https://www.vatupdate.com/?s=C-48/20</a>
C-57/20	Commission – Germany	296(1) and 299	Flat-rate scheme for farmers	<a href="https://www.vatupdate.com/?s=C-57/20">https://www.vatupdate.com/?s=C-57/20</a>

C-58/20	K	135(1)(g)	Exemption – Management of investment funds	<a href="https://www.vatupdate.com/?s=C-58/20">https://www.vatupdate.com/?s=C-58/20</a>
C-59/20	DBK	135(1)(g)	Exemption – Management of investment funds	<a href="https://www.vatupdate.com/?s=C-59/20">https://www.vatupdate.com/?s=C-59/20</a>
C-80/20	Wilo Salmson France	167 and 178	Right to deduct VAT – Invoices	<a href="https://www.vatupdate.com/?s=C-80/20">https://www.vatupdate.com/?s=C-80/20</a>
C-81/20	Mitliv Exim	2 and 273	Penalties – Criminal and administrative proceedings	<a href="https://www.vatupdate.com/?s=C-81/20">https://www.vatupdate.com/?s=C-81/20</a>
C-90/20	Apcoa Parking Danmark	2(1)(c)	Concept of supply of services	<a href="https://www.vatupdate.com/?s=C-90/20">https://www.vatupdate.com/?s=C-90/20</a>
C-108/20	HR	167 and 168(a)	Right to deduct VAT – Fraud	<a href="https://www.vatupdate.com/?s=C-108/20">https://www.vatupdate.com/?s=C-108/20</a>
C-141/20	Norddeutsche Gesellschaft für Diakonie	10, 11, 193, 194 (1) and (2) and 205	VAT group – Financial integration	<a href="https://www.vatupdate.com/?s=C-141/20">https://www.vatupdate.com/?s=C-141/20</a>
C-154/20	Kemwater ProChemie	167	VAT deduction – Evidence on the supplier	<a href="https://www.vatupdate.com/?s=C-154/20">https://www.vatupdate.com/?s=C-154/20</a>
C-156/20	Zipvit	168(a), 226(9) and (10)	Right to deduct VAT – Taxable amount	<a href="https://www.vatupdate.com/?s=C-156/20">https://www.vatupdate.com/?s=C-156/20</a>
C-182/20	BE and DT	168, 185-189	Right to deduct VAT – Insolvency proceedings	<a href="https://www.vatupdate.com/?s=C-182/20">https://www.vatupdate.com/?s=C-182/20</a>
C-186/20	HYDINA SK	-	International exchange of information – Time limits	<a href="https://www.vatupdate.com/?s=C-186/20">https://www.vatupdate.com/?s=C-186/20</a>
C-228/20	I	132(1)(b)	Exemption – Hospital activity	<a href="https://www.vatupdate.com/?s=C-228/20">https://www.vatupdate.com/?s=C-228/20</a>
C-248/20	Skellefteå Industrihus	137, 168, 184-187 and 192	Right to deduct VAT – Immovable property	<a href="https://www.vatupdate.com/?s=C-248/20">https://www.vatupdate.com/?s=C-248/20</a>
C-269/20	Finanzamt T	2, 10, 11, 13 and 26	VAT group – Services supplied by a public body	<a href="https://www.vatupdate.com/?s=C-269/20">https://www.vatupdate.com/?s=C-269/20</a>
C-281/20	Ferimet	168, 193, 199(1)(d), 200 and 226(11)	Right to deduct VAT – Reverse Charge – Abuse or fraud	<a href="https://www.vatupdate.com/?s=C-281/20">https://www.vatupdate.com/?s=C-281/20</a>
C-294/20	GE Auto Service Leasing	170	VAT refund – Time limit	<a href="https://www.vatupdate.com/?s=C-294/20">https://www.vatupdate.com/?s=C-294/20</a>
C-299/20	Icade Promotion Logement	392	Exemption – Immovable property	<a href="https://www.vatupdate.com/?s=C-299/20">https://www.vatupdate.com/?s=C-299/20</a>
C-324/20	X-Beteiligungsgesellschaft	64(1) and 90(1)	Chargeable event – Instalments	<a href="https://www.vatupdate.com/?s=C-324/20">https://www.vatupdate.com/?s=C-324/20</a>
C-333/20	Berlin Chemie A. Menarini	Information not available		<a href="https://www.vatupdate.com/?s=C-333/20">https://www.vatupdate.com/?s=C-333/20</a>
C-334/20	Amper Metal	Information not available		<a href="https://www.vatupdate.com/?s=C-334/20">https://www.vatupdate.com/?s=C-334/20</a>
C-398/20	Elvospol	Information not available		<a href="https://www.vatupdate.com/?s=C-398/20">https://www.vatupdate.com/?s=C-398/20</a>