ECJ VAT CASES INITIATED IN 2019

ALREADY DECIDED or ORDER ISSUED

EXCLUDES CASES FOUND INADMISSABLE

STATUS PER DECEMBER 7, 2020

Case # and name	Subject	Reference to article in the EU VAT Directive 2006/112/EU (or another Directive if specified)	Text of the decision	Link on www.vatupdate.com
JUDGMENTS				
C-42/19 Sonaecom	Right to deduct	4 (1) and (2) and Article 17 (1), (2) and (5) of Sixth Council Directive 77/388 / EEC	1) Article 4 (1) and (2) and Article 17 (1), (2) and (5) of Sixth Council Directive 77/388 / EEC of 17 May 1977 on the harmonization of laws Member States relating to turnover taxes – Common system of value added tax: uniform base, must be interpreted as meaning that a mixed holding company whose intervention in the management of its subsidiaries is recurrent is authorized to deduct the value added tax paid upstream on the acquisition of consulting services relating to a market study carried out with a view to the acquisition of shares in another company, including when this acquisition has ultimately not happened. 2) Article 4 (1) and (2) and Article 17 (1), (2) and (5) of Sixth Directive 77/388 must be interpreted as meaning that a mixed holding company whose intervention in the management of its subsidiaries is recurring is not authorized to deduct the value added tax paid upstream on the commission paid to a credit institution for the organization and the assembly of a bond loan which was intended to carry out investments in a specific sector, when these investments have not finally taken place and the capital obtained through this loan has been paid in full to the group's parent company in the form of a loan.	https://www.vatupdate.com/?s=C-42/19

C-43/19 Vodafone Portugal	Taxable transactions , Taxable amount	2(1)(c), 9, 24, 72 and 73	Article 2(1)(c) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as meaning that amounts received by an economic operator in the event of early termination, for reasons specific to the customer, of a services contract requiring compliance with a tie-in period in exchange for granting that customer advantageous commercial conditions, must be considered to constitute the remuneration for a supply of services for consideration, within the meaning of that provision.	https://www.vatupdate.com/?s=C-43/19
C-48/19 X	Exemptions	132(1)(c)	1. Art. 132 para. 1 letter c of Council Directive 2006/112 / EC of November 28, 2006 on the common VAT system is to be interpreted as meaning that advisory services relating to health and illnesses provided by telephone are subject to the VAT exemption provided for in this provision can fall, provided they pursue a therapeutic objective It is for the referring court to examine this. 2. Article 132 (1) (c) of Directive 2006/112 is to be interpreted as meaning that it does not require that nurses and medical assistants who provide medical treatment in the field of human medicine on the basis of the fact that these services are provided by telephone, meet additional requirements for professional qualifications so that these services can benefit from the tax exemption provided for in this provision, provided that it can be assumed that they are of a comparable quality level to the services provided by other providers in this way; It is for the referring court to examine this.	https://www.vatupdate.com/?s=C-48/19
C-77/19 Kaplan International colleges UK	Exemptions	132(1)(f)	Article 132(1)(f) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, as amended by Council Directive 2008/8/EC of 12 February 2008, must be interpreted as meaning that the exemption laid down in that provision is not applicable to supplies of services made by an independent group of persons to a group of persons that may be regarded as a single taxable person, within the meaning of Article 11 of that directive, where not all the members of that latter group are members of that independent group of persons. The existence of provisions of national law which require that the representative member of such a group of persons possess the characteristics and status of the members of the independent group of persons concerned, for the purposes of application of the exemption for independent groups of persons, has no bearing in that regard.	https://www.vatupdate.com/?s=C-77/19
C-94/19 San Domenico Vetraria	Taxable transaction	2(1), 6 (Sixth Directive)	Article 2, point 1, of Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment must be interpreted as precluding national legislation under which the lending or secondment of staff of a parent company to its subsidiary, carried out in return for only the reimbursement of the related costs, is irrelevant for the purposes of VAT, provided that the amounts paid by the subsidiary to the parent company, on the one hand, and that lending or secondment, on the other, are interdependent.	https://www.vatupdate.com/?s=C-94/19

C-146/19 SCT	Taxable amount	90, 273	1) Articles 90 (1) and 273 of Council Directive 2006/112 / EC of 28 November 2006 on the common system of value added tax must be interpreted as precluding the regulation of a tax Member State under which a taxpayer is denied the right to a reduction in the value added tax paid for an irrecoverable debt if he has failed to submit that claim in the bankruptcy proceedings against his debtor, even where that taxpayer demonstrates that that claim would not have been collected if he had submitted it. (2) Article 90 (1) of Directive 2006/112 must be interpreted as meaning that, by virtue of its obligation to take all appropriate measures to ensure the implementation of that provision, the national court in accordance with that provision, or, if such a compliant interpretation is not possible, disapplicable any national legislation the application of which would lead to a result contrary to that provision.	https://www.vatupdate.com/?s=C-146/19
C-215/19 Veronsaajien oikeudenvalvontayksikkö	Place of supply of services	47, 135(1)(l)	1. Art. 135 (1) (l) of Council Directive 2006/112 / EC of November 28, 2006 on the common VAT system in the version amended by Council Directive 2008/8 / EC of February 12, 2008 is to be interpreted as follows: that hosting services in a data center, within the framework of which their provider provides his customers so that they can accommodate their servers in them, equipment cabinets and, as ancillary service, goods and services such as electricity and various services with which the use of these servers is to be guaranteed under optimal conditions, does not constitute property rental services that are exempt from VAT under this provision, provided that what is to be examined is a matter for the referring court,On the one hand, the service provider does not passively leave an area or a location to his customers and assures them the right to take possession of this area or this location like an owner, and on the other hand, the equipment cabinets do not form an essential part of the building in which they are located , and are not permanently installed there. 2. Art. 47 of Directive 2006/112 as amended by Directive 2008/8 and Art. 31a of Implementing Regulation (EU) No. 282/2011 of the Council of March 15, 2011 laying down implementing provisions for Directive 2006/112 in the As amended by the Council Implementing Regulation (EU) No. 1042/2013 of October 7, 2013, hosting services in a data center, within the framework of which their provider provides customers so that they can accommodate their servers there, equipment cabinets and, as Provides ancillary services, goods and services such as electricity and various services with which the use of these servers is to be guaranteed under optimal conditions, do not constitute services in connection with a property within the meaning of these provisions if,what is to be examined is for the referring court, the customers have no right to exclusive use of the part of the building in which the equipment cabinets are located.	https://www.vatupdate.com/?s=C-215/19

C-231/19 Blackrock Investment Management (UK)	Exemptions	135(1)(g)	Article 135(1)(g) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as meaning that a single supply of management services, provided by a software platform belonging to a third-party supplier for the benefit of a fund management company, which manages both special investment funds and other funds, does not fall within the exemption provided for in that provision.	https://www.vatupdate.com/?s=C-231/19
C-235/19 United Biscuits (Pensions Trustees) and United Biscuits Pension Investments	Exemptions	135(1)(a)	Article 135(1)(a) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as meaning that investment fund management services supplied for an occupational pension scheme, which do not provide any indemnity from risk, cannot be classified as 'insurance transactions', within the meaning of that provision, and thus do not fall within the value added tax (VAT) exemption laid down in that provision in favour of such transactions.	https://www.vatupdate.com/?s=C-235/19
C-242/19 CHEP Equipment Pooling	Taxable transactions, Deduction	17(2)(g), 170, 171	1) Article 17 (2) (g) of Council Directive 2006/112 / EC of 28 November 2006 on the common system of value added tax, as amended by Directive 2008/8 / EC of the Council of 12 February 2008 must be interpreted as meaning that the transfer, by a taxable person, of goods from a Member State to the Member State of reimbursement, for the purposes of the service, by this taxable person, of rental services for these goods in the latter Member State, must not be assimilated to an intra-Community supply when the use of the said goods for the purposes of such a service is temporary and they have been dispatched or transported from the Member State in which the said taxable person is established. 2) The provisions of Council Directive 2008/9 / EC of February 12, 2008, defining the modalities for the reimbursement of value added tax, provided for by Directive 2006/112 / EC, in favor of taxable persons who are not not established in the Member State of refund, but in another Member State, must be interpreted as preventing a Member State from refusing the right to a refund of value added tax to a taxable person established in the territory of another Member State for the sole reason that this taxable person is or should have been identified for value added tax in the Member State of refund.	https://www.vatupdate.com/?s=C-242/19
C-258/19 EUROVIA	Right to deduct VAT	63, 64, 66, 167, 179	The Court of Justice of the European Union has no jurisdiction to answer questions from the Kúria (Supreme Court, Hungary).	https://www.vatupdate.com/?s=C-258/19

C-276/19 Commission vs UK	Derogation	395(2)	1. Declares that by introducing new simplification measures that extend the zero-rating and the exception to the normal requirement to keep value added tax records which were provided for in the Value Added Tax (Terminal Markets) Order 1973, as amended by the Value Added Tax (Terminal Markets) (Amendment) Order 1975, without submitting an application to the European Commission with a view to seeking the authorisation of the Council of the European Union, the United Kingdom of Great Britain and Northern Ireland has failed to fulfil its obligations under Article 395(2) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax; 2. Orders the United Kingdom of Great Britain and Northern Ireland to pay the costs.	https://www.vatupdate.com/?s=C-276/19
C-312/19 XT	Taxable person	9(1), 193	Article 9(1) and Article 193 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as meaning that a natural person who has concluded with another natural person a joint activity agreement setting up a partnership, which lacks legal personality and is characterised by the fact that the first person is empowered to act in the name of the partners as a whole, but participates alone and in his or her own name in relations with third parties when performing acts that form the economic activity pursued by that partnership, must be regarded as a 'taxable person' within the meaning of Article 9(1) of Directive 2006/112 and as having sole liability for the value added tax payable under Article 193 of that directive, since he or she acts on his or her own behalf or on behalf of another person as a commission agent as provided for in Article 14(2)(c) and Article 28 of that directive.	https://www.vatupdate.com/?s=C-312/19
C-331/19 Staatssecretaris van Financiën	Rate	98	The concepts of "food intended for human consumption" and "products normally used to supplement or replace food", appearing in Annex III, point 1, to Council Directive 2006/112 / EC of 28 November 2006, relating to the common system of value added tax, must be interpreted as meaning that they relate to all products containing constituent nutrients, energy and regulators of the human organism, necessary for the maintenance, functioning and development of this organism, consumed in order to provide these nutrients to it.	https://www.vatupdate.com/?s=C-331/19
C-335/19 E. Sp. z o.o. Sp. k	Taxable amount	90, 185(2)	Article 90 of Council Directive 2006/112 / EC of 28 November 2006 on the common system of value added tax must be interpreted as precluding national rules which make the reduction of the taxable base subject to value added tax (VAT) on the condition that on the day of delivery of goods or provision of services, as well as on the day preceding the day of submitting the correction of the tax declaration aimed at taking advantage of this reduction, the debtor is registered as a VAT payer and was not in bankruptcy or liquidation proceedings, and the creditor was still registered as a VAT payer on the day preceding the day of submitting the correction of the tax return	https://www.vatupdate.com/?s=C-335/19

C-371/19 Commission v Germany	Right to deduct VAT	170, 171	1. In violation of the principle of neutrality of VAT and the practical effectiveness of the claim of taxpayers not resident in the Member State of reimbursement to reimbursement of VAT, the Federal Republic of Germany has thereby violated its obligations under Articles 170 and 171 of Directive 2006/112 / EC of Council of November 28, 2006 on the common value added tax system as amended by Council Directive 2008/8 / EC of February 12, 2008 and from Art. 5 of Council Directive 2008/9 / EC of February 12, 2008 on regulation reimbursement of VAT in accordance with Directive 2006/112 / EC to taxpayers who are not resident in the Member State of reimbursement but in another Member State, in breach of the fact that they rejected the applications for reimbursement of VAT that were submitted before the 30thSeptember of the calendar year following the reimbursement period, but which are not accompanied by copies of the invoices or import documents required by the legislation of the Member State of reimbursement in accordance with Article 10 of Directive 2008/9, without the applicant having previously requested to supplement their applications by submitting these copies - if necessary after this point in time - or to submit relevant information that enables these applications to be processed.without asking applicants in advance to supplement their applications by submitting these copies - if necessary after this point in time - or to submit relevant information that enables these applications to be processed.without asking applicants in advance to supplement their applications by submitting these copies - if necessary after this point in time - or to submit relevant information that enables these applications to be processed. 2. Otherwise the action is dismissed. 3. In addition to its own costs, the Federal Republic of Germany bears two thirds of the European Commission's costs. 4. The European Commission bears one third of its costs.	https://www.vatupdate.com/?s=C-371/19
C-374/19 Finanzamt Bad Neuenahr-Ahrweiler	Right to deduct VAT	184, 185, 187	Articles 184, 185 and 187 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as not precluding national legislation pursuant to which a taxable person who has acquired the right to deduct, on a pro-rata basis, value added tax (VAT) related to the construction of a cafeteria, which is annexed to the retirement home operated by him as an activity exempt from VAT and which is intended to be used for both taxed and exempt transactions, is required to adjust the initial VAT deduction where he has ceased all taxed transactions in that cafeteria's premises, if he has continued to carry out exempt transactions in those premises, thus using them henceforth only for those transactions.	https://www.vatupdate.com/?s=C-374/19

C-405/19 Vos Aannemingen	Right to deduct VAT	17(2)	1) Article 17 (2) (a) of Sixth Council Directive (77/388 / EEC) of 17 May 1977 on the approximation of the laws of the Member States relating to turnover taxes – Common system of value added tax: uniform basis , as amended by Council Directive 95/7 / EC of 10 April 1995, must be interpreted as meaning that when a taxable person – a project developer – pays publicity, administration and brokerage costs when selling apartments, which also accrue to a third, this does not prevent the taxable person from deducting in full the value added tax paid on such expenditure at an earlier stage,provided that there is a direct and immediate link between these expenses and the economic activity of the taxable person and that the benefit for the third party is secondary to the needs of the taxable person's business. (2) Article 17 (2) (a) of the Sixth Directive (77/388), as amended by Directive 95/7, must be interpreted as meaning that the fact that the costs paid by the taxable person also benefit a third, does not preclude the taxable person from fully deducting the value added tax paid at an earlier stage on those costs where they are not included in the general costs of the taxable person but are attributable to specific transactions in a subsequent stage, provided that those costs are directly and directly linked to the taxable person's taxable transactions, it being for the referring court to assess this in the light of all the circumstances in which those transactions took place. 3) Article 17, paragraph 2 a) of the Sixth Directive (77/388) as amended by Directive 95/7, must be interpreted as meaning that when a third advantage of the expenditure incurred by the taxpayer, the fact The fact that the latter can pass on part of that expenditure to that third party is one of the elements – in addition to all the other circumstances in which the transactions in question took place – which the referring court must take into account in order to determine the extent of the right to deduct the tax. to determine the value added of the taxpayer.	https://www.vatupdate.com/?s=C-405/19
C-424/19 Cabinet de avocat UR	Taxable persons	9(1)	1. Article 9(1) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as meaning that a person practising the profession of a lawyer must be regarded as a 'taxable person' within the meaning of that provision. 2. EU law precludes a national court, in a dispute relating to value added tax (VAT), from applying the principle of res judicata where that dispute does not relate to a tax period identical to the one which was at issue in the dispute which gave rise to the judicial decision having the authority of res judicata, does not have the same subject matter as that dispute, and where the application of that principle would prevent that court from taking into account EU legislation on VAT.	https://www.vatupdate.com/?s=C-424/19

C-430/19 C.F.	Right to deduct VAT	0	1. The general principle of European Union law, namely that the right to effective procedural defense must be observed, must be interpreted as meaning that, in the context of national administrative proceedings for the control and determination of the value added tax base, a taxable person has not been able to access information in the administrative file concerning that person, which were taken into account in the adoption of the administrative decision imposing the additional tax liability on it, the court seised finding that, in the absence of such a defect, the proceedings in question could have resulted in a different outcome, this principle requires that this Decision be repealed. (2) The principles governing the application of the common system of value added tax (VAT) by the Member States, in particular the principle of fiscal neutrality and the principle of legal certainty, must be interpreted as precluding national tax authorities as to whether the economic transactions on the basis of which the tax invoice was issued actually took place, the taxable person receiving that invoice is denied the right to deduct VAT if that person is unable to provide evidence other than that invoice which: they show that the economic transactions actually took place.	https://www.vatupdate.com/?s=C-430/19
C-509/19 BMW Bayerische Motorenwerke AG	Customs value	0	Article 71(1)(b) of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code must be interpreted as allowing, for the purposes of determining the customs value of imported goods, the economic value of software designed in the European Union and made available free of charge by the buyer to the seller established in a third country to be added to the transaction value of imported goods.	https://www.vatupdate.com/?s=C-509/19

C-521/19 Tribunal Económico Administrativo Regional de Galicia	Taxable amount	5(6), 17(2)(a) of Sixth Council Directive	1. Article 17(2)(a) of Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes – Common system of value added tax: uniform basis of assessment, must be interpreted as meaning that a taxable person is entitled to deduct input value added tax paid for the works for the extension of a municipal road carried out for the benefit of a municipality, where that road is used both by that taxable person in connection with its economic activity and by the public, in so far as those extension works did not exceed what was necessary to allow that taxable person to carry out its economic activity and the costs of those works are included in the price of the output transactions carried out by that taxable person. 2. Sixth Directive 77/388, in particular Article 2(1) thereof, must be interpreted as meaning that the authorisation to operate a quarry granted unilaterally by an authority of a Member State does not constitute consideration received by a taxable person which carried out, without monetary consideration, works for the extension of a road belonging to a municipality, with the result that those extension works do not constitute a transaction carried out for consideration within the meaning of that directive. 3. Article 5(6) of Sixth Directive 77/388 must be interpreted as meaning that works carried out, for the benefit of a municipality, for the extension of a municipal road open to the public but used, in connection with its economic activity, by the taxable person which carried out those works free of charge and by the public, do not constitute a transaction which must be treated as a supply of goods made for consideration within the meaning of that provision.	https://www.vatupdate.com/?s=C-521/19

C-528/19 Mitteldeutsche Hartstein-Industrie AG	Right to deduct VAT	2(1), 5(6), 17(2)(a) of Sixth Council Directive 77/388/EEC	1. Article 17(2)(a) of Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes – Common system of value added tax: uniform basis of assessment, must be interpreted as meaning that a taxable person is entitled to deduct input value added tax paid for the works for the extension of a municipal road carried out for the benefit of a municipality, where that road is used both by that taxable person in connection with its economic activity and by the public, in so far as those extension works did not exceed what was necessary to allow that taxable person to carry out its economic activity and the costs of those works are included in the price of the output transactions carried out by that taxable person. 2. Sixth Directive 77/388, in particular Article 2(1) thereof, must be interpreted as meaning that the authorisation to operate a quarry granted unilaterally by an authority of a Member State does not constitute consideration received by a taxable person which carried out, without monetary consideration, works for the extension of a road belonging to a municipality, with the result that those extension works do not constitute a transaction carried out for consideration within the meaning of that directive. 3. Article 5(6) of Sixth Directive 77/388 must be interpreted as meaning that works carried out, for the benefit of a municipality, for the extension of a municipal road open to the public but used, in connection with its economic activity, by the taxable person which carried out those works free of charge and by the public, do not constitute a transaction which must be treated as a supply of goods made for consideration within the meaning of that provision.	https://www.vatupdate.com/?s=C-528/19
C-657/19 Finanzamt D	Exemption	132(1)(g)	Art. 132 para. 1 letter g of Council Directive 2006/112 / EC of November 28, 2006 on the common system of value added tax is to be interpreted as meaning that – The preparation of expert reports on the need for long-term care by an independent expert on behalf of the medical service of a long-term care fund, which are used by this long-term care fund to determine the scope of any claims of its insured persons to benefits from social welfare and social security, one closely related to social welfare and the represents a service related to social security insofar as it is essential for the proper generation of sales in this area; – This provision does not preclude this expert from being denied recognition as an institution with a social character, even if he firstly provides his services as a subcontractor on behalf of the medical service mentioned, which is recognized as such an institution secondly, the costs of drawing up these reports are borne indirectly and at a flat rate by the relevant care insurance fund and thirdly, under national law, the named expert has the option of concluding a contract on the drawing up of the reports directly	https://www.vatupdate.com/?s=C-657/19

			with this fund in order to benefit from them To get recognition, but has not made use of this possibility.	
C-734/19 ITH Comercial Timişoara	Right to deduct VAT	167, 168	1) Articles 167, 168, 184 and 185 of Council Directive 2006/112 / EC of 28 November 2006 on the common system of value added tax must be interpreted as meaning that the right to deduct input value added tax (VAT) on goods, in this case on real estate, and services acquired with a view to carrying out taxed transactions is maintained when the investment projects initially planned have been abandoned in due to circumstances beyond the control of the taxable person and that there is no need to adjust this VAT if the taxable person still intends to use the said goods for the purposes of a taxed activity . 2) Directive 2006/112, in particular Article 28 thereof, must be interpreted as meaning that, in the absence of an agency contract without representation, the commission agent mechanism is not applicable when a taxable person carries out a construction in accordance with the needs and requirements of another person expected to hire said construction.	https://www.vatupdate.com/?s=C-734/19
CASES ANNOUNCED VIA AN ORDER				

C-47/19 Finanzamt Hamburg-Barmbek-Uhlenhorst	Exemptions	132(1)(h), (i) and (j)	The concept of 'school and university education' for the purpose of Article 132(1)(i) and (j) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as not including surfing and sailing tuition provided by surf and sailing schools, such as those at issue in the main proceedings, for schools or universities in which that tuition may, respectively, form part of the sporting activities programme or the training for physical education teachers and count towards the grade given to such pupils or students. The concept of a supply of services 'closely linked to the protection of children and young persons' for the purpose of Article 132(1)(h) of Directive 2006/112 must be interpreted as not including surfing and sailing tuition provided by surf and sailing schools, such as those at issue in the main proceedings, regardless of whether that tuition is provided in the context of a class trip.	https://www.vatupdate.com/?s=C-47/19
C-292/19 PORR Építési Kft.	Taxable amount	90	Article 90 of Council Directive 2006/112 / EC of 28 November 2006 on the common system of value added tax must be interpreted as meaning that a Member State must allow the base of tax to be reduced. '' imposition of value added tax if the taxable person can demonstrate that the claim he holds on his debtor is definitely irrecoverable, which it is for the referring court to verify, since this situation does not does not constitute a case of non-payment likely to fall under the exemption from the obligation to reduce the tax base for value added tax, provided for in paragraph 2 of this article.	https://www.vatupdate.com/?s=C-292/19
C-610/19 Vikingo Fővállalkozó	Right to deduct VAT	168, 178, 220 and 226	Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, read in conjunction with the principles of fiscal neutrality, of effectiveness and of proportionality, must be interpreted as precluding a national practice by which the tax authorities refuse a taxable person the right to deduct the value added tax paid on purchases of goods which were supplied to him or her, on the ground that credence cannot be given to the invoices relating to those purchases because, first, the manufacture of those goods and their supply could not, as the necessary material and human resources were lacking, have been effected by the issuer of those invoices and the goods were therefore, in fact, purchased from an unidentified person, secondly, the national accounting rules were not complied with, thirdly, the supply chain which led to those purchases was not economically justified and, fourthly, irregularities vitiated certain earlier transactions forming part of that supply chain. In order to provide a basis for such a refusal, it must be established to the requisite legal standard that the taxable person actively participated in fraud or that that taxable person knew or should have known that those transactions were connected with fraud committed by the issuer of the invoices or any other trader acting upstream in that supply chain, which it is for the referring court to ascertain.	https://www.vatupdate.com/?s=C-610/19

C-611/19 Crewprint	Right to deduct VAT	167, 168(a), 178(a)	Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, read in conjunction with the principles of fiscal neutrality, effectiveness and proportionality, must be interpreted as precluding a national practice by which the tax authorities refuse a taxable person the right to deduct input value added tax on the ground that the conduct of that taxable person and of the biller constitutes fraud where firstly, their contracts were not necessary for the performance of the economic operations concerned and could be given a legal qualification other than that given by them, secondly, that issuer had recourse, without necessity or economic rationality, to a chain of subcontractors, some of whom did not have the necessary personal and material resources, and thirdly, that reporting entity had personal or organisational links with said issuer and with one of those subcontractors. In order to justify such a refusal, it must be established, other than by suppositions based on pre-established criteria, that the same taxable person actively participated in a fraud or that he knew or ought to have known that those transactions were involved in a fraud committed by the biller, which is for the national court to verify.	https://www.vatupdate.com/?s=C-611/19
C-621/19 Weindel Logistik Service	Right to deduct VAT	168(e)	Article 168 (e) of Council Directive 2006/112 / EC of 28 November 2006 on the common system of value added tax must be interpreted as meaning that it precludes the '' granting a right to deduct value added tax (VAT) to an importer when he does not have the goods like an owner and when the costs of upstream importation are non-existent or not are not incorporated in the price of specific downstream transactions, or in the price of goods and services supplied by the taxable person in the course of his economic activities.	https://www.vatupdate.com/?s=C-621/19
C-630/19 PAGE Internacional	Right to deduct VAT	168(a), 176	Article 168(a) and Article 176 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as not precluding national legislation which, after the accession of the Member State concerned to the European Union, reduces the scope of expenditure excluded from the right to deduct value added tax by authorising, under certain conditions, partial deduction of value added tax on such expenses, including inter alia those relating to food, even where the taxable person asserts that those expenses were entirely assigned to the exercise of his or her taxable economic activity.	https://www.vatupdate.com/?s=C-630/19
C-756/19 Ramada Storax	Taxable amount (Bad debt)	90, 273	Articles 90 and 273 of Council Directive 2006/112 / EC of 28 November 2006 on the common system of value added tax must be interpreted as meaning that they preclude regulation of a Member State under which the right to reduction of the value added tax paid and relating to debts considered to be irrecoverable at the end of a bankruptcy procedure is refused to the taxable person when the irrecoverable nature of the debts concerned has been established by a court of another Member State on the basis of the law in force in that latter State.	https://www.vatupdate.com/?s=C-756/19

C-837/19 Super Bock Bebidas	Right to deduct VAT	17(6) of the Sixth Directive 168(a), 176	Article 17 (6) of Sixth Council Directive 77/388 / EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes - Common system of tax on turnover added value: uniform base, as well as Article 168 (a) and Article 176 of Council Directive 2006/112 / EC of 28 November 2006 on the common system of value added tax, must be interpreted as meaning that they do not conflict with the legislation of a Member State which entered into force on the date of its accession to the European Union, according to which exclusions from the right to deduct value added tax on expenses relating, in particular, to accommodation, food, drinks, car rental, fuel and tolls,also apply in the event that it is established that these expenses were incurred for the acquisition of goods and services used for the purposes of taxed transactions.	https://www.vatupdate.com/?s=C-837/19