ECJ Cases decided in 2020 incl. cases decided by Order

Case#	Party	Country	Status	URL to VATupdate	SUBJECT	Further information	Article of the EU VAT Directive 2006/112/EC	Text of the decision/order
C-13/18	Sole-Mizo	HU	Judgment	https://www.vatupdate.com/?s=C-13/18	Right to deduct VAT	Joined Cases C-13/18 and C-126/18	183	See Case C-126/18
C-75/18	Vodafone Magyarország	HU	Judgment	https://www.vatupdate.com/?s=C-75/18	Other	Does the special tax for telecommunications undertakings qualify as a turnover tax?	401	1. Articles 49 and 54 TFEU must be interpreted as not precluding the legislation of a Member State that establishes a progressive tax on turnover, the actual burden of which is mainly borne by undertakings controlled directly or indirectly by nationals of other Member States or by companies that have their registered office in another Member State, due to the fact that those undertakings achieve the highest turnover in the market concerned. 2. Article 401 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as not precluding the introduction of a tax which is based on the overall turnover of the taxable person and which is levied periodically, and not at each stage of the production and distribution process, there being no right to deduct tax paid at an earlier stage of that process.

C-126/18	Dalmandi Mezőgazdasági	HU	Judgment	https://www.vatupdate.com/?s=C-126/18	Liability tp pay VAT	Reference for a preliminary ruling - Tax provisions - Value added tax (VAT) - Directive 2006/112 / EC - Right to deduct the input tax - Refund of the surplus VAT - Late refund - Calculation of interest - Conditions for granting interest due because the taxable person did not have access to a surplus of deductible VAT and interest due, withheld in breach of Union law, due to the delay with which the tax authorities transferred an amount due - Principles of effectiveness and equivalence		1. Union law, and in particular the principles of effectiveness and fiscal neutrality, are to be interpreted as applying the practice of a Member State, which consists in applying the interest on the excess of deductible VAT retained by that Member State for a reasonable period of time in violation of Union law a rate that corresponds to the base rate of the national central bank, if, on the one hand, that rate is lower than what a taxpayer who is not a credit institution would have to pay to take out a loan of this amount , and on the other hand, the interest on the relevant VAT surpluses runs for a certain reporting period without interest being applied,in order to offer the taxpayer compensation for the devaluation of money, which is based on the expiry of the time after this declaration period until the actual payment of this interest. 2. Union law, and in particular the principles of effectiveness and equivalence, are to be interpreted as following a practice of a Member State according to which, for claims for payment of interest on the surplus of deductible VAT, which was withheld due to the application of a national law found to be unlawful, a limitation period of five years applies, do not conflict with this. 3. Union law and in particular the principle of effectiveness are to be interpreted in such a way that they comply with a practice of a Member State according to which, firstly, the payment of interest on arrears owed because the tax administration does not have a claim owed in relation to the reimbursement of a surplus value added tax withheld in violation of Union law within the The deadline provided depends on the submission of a special application, while in other cases such interest is granted ex officio, and secondly, this interest from the expiry of a period of 30 or 45 days that the administration has for processing such an application granted, are applied and do not contradict from the point in time at which this surplus arose.

C-211/18	Idealmed III	PT	Judgment	https://www.vatupdate.com/?s=C-211/18	Exemption	Reference for a preliminary ruling — Taxation — Value added tax (VAT) — Directive 2006/112/EC — Article 132(1)(b) — Exemptions — Hospital and medical care — Hospital establishments — Services provided under social conditions comparable to those applicable to bodies governed by public law — Articles 377 and 391 — Derogations — Right to opt for a taxation regime — Maintenance of the taxation — Variation in the conditions for the exercise of the activity	132(1)(b), 377, 391	1) Article 132 (1) (b) 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 competent authorities of 'a Member State may take into account, with a view to determining whether healthcare services provided by a private hospital establishment, which are of a general interest nature, are provided under social conditions comparable to those which apply to legal bodies public, within the meaning of the same provision, the fact that these services are provided under agreements concluded with public authorities of that Member State, at prices fixed by those agreements and the costs of which are partly borne by social security of that Member State. 2) Article 391 of Directive 2006/112, read in conjunction with Article 377 thereof and the principles of legitimate expectations, legal certainty and fiscal neutrality, must be interpreted as meaning that it does not object to the exemption from value added tax from the provision of care provided by a private hospital establishment falling under Article 132 (1) (b) of that directive by reason of an amendment the conditions for the exercise of his activities which have occurred since he opted for the taxation system provided for by the national regulations of the Member State concerned, which provides for the obligation, for any taxable person making such a choice, to remain subject said regime for a certain period, when such a period has not yet expired.

C-276/18	KrakVet Marek Batko	HU	Judgment	https://www.vatupdate.com/?s=C-276/18	Taxable transactions, Place of supply of goods	Reference for a preliminary ruling — Common system of value added tax (VAT) — Directive 2006/112/EC — Article 33 — Determination of the place where taxable transactions are carried out — Supply of goods with transport — Supply of goods dispatched or transported by or on behalf of the supplier — Regulation (EU) No 904/2010 — Articles 7, 13 and 28 to 30 — Cooperation between the Member States — Exchange of information	7, 13 and 28 to 30, 33(1)	1. Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax and Articles 7, 13 and 28 to 30 of Council Regulation (EU) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax must be interpreted as not precluding the tax authorities of a Member State from being able, unilaterally, to subject transactions to value added tax treatment different from that under which they have already been taxed in another Member State. 2. Article 33 of Directive 2006/112 must be interpreted as meaning that, when goods sold by a supplier established in one Member State to purchasers residing in another Member State are delivered to those purchasers by a company recommended by that supplier, but with which the purchasers are free to enter into a contract for the purpose of that delivery, those goods must be regarded as dispatched or transported 'by or on behalf of the supplier' where the role of that supplier is predominant in terms of initiating and organising the essential stages of the dispatch or transport of those goods, which it is for the referring court to ascertain, taking account of all the facts of the dispute in the main proceedings. 3. EU law and, in particular, Directive 2006/112 must be interpreted as meaning that it is not necessary to find that transactions by which goods sold by a supplier are delivered to purchasers by a company recommended by that supplier constitute an infringement of the law when, on the one hand, there is a connection between the supplier and that company, in the sense that, irrespective of that delivery, the company takes charge of some of the supplier's logistical needs, but, on the other hand, the purchasers remain free to make use of another company or personally collect the goods, since those circumstances are not liable to affect the finding that the supplier and the transport company recommended by it are independent companies which engage, on their own behalf, in genuine economic activities and, consequently, those transactions cannot be classified as abusive.
C-323/18	Tesco-Global Áruházak	HU	Judgment	https://www.vatupdate.com/?s=C-323/18	Turnover tax	Reference for a preliminary ruling — Freedom of establishment — Turnover tax in the store retail trade sector — 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		Articles 49 and 54 TFEU must be interpreted as not precluding the legislation of a Member State that establishes a steeply progressive tax on turnover, the actual burden of which is mainly borne by undertakings controlled directly or indirectly by nationals of other Member States or by companies that have their registered office in another Member State, due to the fact that those undertakings achieve the highest turnover in the market concerned.

C-401/18	Herst	CZ	Judgment	https://www.vatupdate.com/?s=C-401/18	Taxable persons, Exemptions	Reference for a preliminary ruling — Common system of value added tax (VAT) — Directive 2006/112/EC — Article 2(1)(b) — Intra-Community acquisition of goods — Article 20 — Acquisition of the right to dispose of goods as owner — Chain of transactions for the purchase and resale of goods with a single intra-Community transport — Right to take decisions capable of affecting the legal situation of property — Transaction to which the transport should be ascribed — Transport under an excise duty suspension arrangement — Temporal effect of judgments by way of interpretation	4(1), 17, 19, 20, 138(1), 138(2)(b)	1. Article 20 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 taxable person which carries out a single intra-Community transport of goods under an excise duty suspension arrangement, with the intention of purchasing those goods for the purposes of its economic activity once they have been released for free circulation in the Member State of destination, acquires the right to dispose of the goods as owner, within the meaning of that provision, provided that it has the right to take decisions which are capable of affecting the legal situation of the goods, including, inter alia, the decision to sell them; The fact that that taxable person had, at the outset, the intention to purchase those goods for the purposes of its economic activity once they have been released for free circulation in the Member State of destination is a circumstance which must be taken into account by the national court in its overall assessment of all of the particular circumstances of the case before it in order to determine to which of the successive acquisitions the intra-Community transport is to be ascribed. 2. EU law precludes a national court that is confronted with a provision of national tax law, which has transposed a provision of Directive 2006/112 and is open to several interpretations, from adopting the interpretation that is most favourable to the taxable person by relying on the constitutional principle of in dubio mitius under national law, even after the Court has held that such an interpretation is incompatible with EU law.
C-446/18	AGROBET CZ	CZ	Judgment	https://www.vatupdate.com/?s=C-446/18	Right to deduct VAT	Reference for a preliminary ruling — Common system of value added tax (VAT) — Directive 2006/112/EC — Deduction of input tax — Excess VAT — Excess VAT withheld following the initiation of a tax investigation procedure — Request for refund of the part of the excess relating to transactions not covered by that pr ocedure — Refusal of the tax administration	179, 183, 273	Articles 179, 183 and 273 of Council Directive 2006/112 / EC of 28 November 2006 on the common system of value added tax, read in the light of the principle of fiscal neutrality, must be interpreted as meaning that they not oppose a national scheme that does not provide for the possibility for the tax administration to transfer before the completion of a tax audit in respect of a value added tax (VAT) return in which a VAT surplus is stated for a particular tax period to refund the part of that surplus that relates to transactions not covered by that control at the start of the transaction, in so far as it cannot be clearly, precisely and unambiguously established that a VAT surplus,the amount of which may be less than that of the transactions not covered by that check will continue to exist regardless of the outcome of that check, which is for the referring court to ascertain.\

C-488/18	Golfclub Schloss Igling	DE	Judgment	https://www.vatupdate.com/?s=C-488/18	Exemption	Exemption of“ certain supplies of services closely linked to the practice of sport or physical education ”- Direct effect - Concept of“ non-profit organizations ””	132(1)(m)	1) Article 132 (1) (m) 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 does not does not have direct effect, so that, although the legislation of a Member State which transposes this provision exempts from value added tax only a limited number of supplies of services closely linked to the practice of sport or physical education, said provision cannot be directly invoked before national courts, by a non-profit organization, in order to obtain exemption from other services closely linked to the practice of sport or the physical education that this body provides to people who practice these activities and that this legislation does not exempt. 2) Article 132 (1) (m) of Directive 2006/112 must be interpreted as meaning that the concept of 'non-profit organization', within the meaning of that provision, constitutes a concept independent of law Union, which requires that, in the event of the dissolution of such a body, it may not distribute to its members the profits it has made which exceed the capital shares released by them as well as the market value of contributions in kind paid by them.
C-547/18	Dong Yang Electronics	PL	Judgment	https://www.vatupdate.com/?s=C-547/18	Place of Supply of services, Fixed Establishment	Reference for a preliminary ruling — Taxation — Value added tax (VAT) — Directive 2006/112/EC — Article 44 — Implementing Regulation (EU) No 282/2011 — Article 11(1) — 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	44	Article 44 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, and Article 11, paragraph 1, and Article 22, paragraph 1, of the implementing Regulation (EU) No o 282/2011 of the Council of 15 March 2011 laying down implementing measures for Directive 2006 / 112, must be interpreted as meaning that the existence, in the territory of a Member State, of a permanent establishment of a company established in a third State cannot be inferred by a service provider solely because this company has a subsidiary there and that this service provider is not required to inquire, for the purposes of such an assessment, of the contractual relations between the two entities.

C-661/18	CTT	PT	Judgment	https://www.vatupdate.com/?s=C-661/18	Right to deduct VAT	Reference for a preliminary ruling — Value added tax (VAT) — Directive 2006/112/EC — Deduction of input tax — Article 173 — Mixed taxable person — Deduction methods — Pro rata method — Deduction on the basis of actual use — Article 184 to Article 186 — 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 Retroactive adjustments to input VAT recovery where a supply had wrongly been treated as VAT exempt EY: A Portuguese referral asking whether the principles of neutrality, effectiveness, equivalence and proportionality preclude the denial of a correction to a pro rata calculation for VAT deduction which has already been reported and applied in prior periods?	173(2), 184, 185, 186, 187, 188	1. Article 173(2)(c) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, read in the light of the EU law principles of fiscal neutrality, legal certainty and proportionality, must be interpreted as not precluding a Member State, when authorising a taxable person to deduct value added tax (VAT) on the basis of the use made of all or part of the goods and services used both for transactions in respect of which VAT is deductible and for transactions in respect of which VAT is not deductible pursuant to that provision, from prohibiting such a taxable person from changing the deduction method once the final proportion has been fixed. 2. Articles 184 to 186 of Directive 2006/112, read in the light of the EU law principles of fiscal neutrality, effectiveness and proportionality, must be interpreted as precluding national legislation under which a taxable person who deducted VAT charged on the acquisition of goods and services used both for transactions in respect of which VAT is deductible and for transactions in respect of which VAT is not deductible, using the turnover-based method, is denied the opportunity, once the final proportion has been fixed pursuant to Article 175(3) of that directive, to correct those deductions, by using the actual use method in a situation where: – the Member State concerned authorises taxable persons to deduct VAT on the basis of the use made of all or part of the goods and services used both for transactions in respect of which VAT is deductible and for transactions in respect of which VAT is not deductible, pursuant to Article 173(2)(c) of that directive; – the taxable person was unaware, and acting in good faith, when choosing the deduction method, that a transaction which it regarded as exempt was in fact taxable, – the general limitation period fixed by the national law for the purposes of adjusting the deductions has not yet expired, and – the change in the deduction method makes it possible to establish more precisely the proportion of VAT relating to transactions in respect of which VAT is deductible.

C-684/18	World Comm Trading Gfz	RO	Judgment	https://www.vatupdate.com/?s=C-684/18	Taxable amount	Adjustments to taxable amount; discount; wrong VAT number - the global discount granted for both intra-Community and domestic products supplied under the same framework agreement but recorded as purchased from the Member State of reference (from one member of the group, with a different VAT number from that borne by the invoice relating to the discount	185	1) Article 185 of Council Directive 2006/112 / EC of 28 November 2006 on the common system of value added tax is to be interpreted as meaning that the national tax authorities are to review a taxpayer of the originally applied deduction of the tax on the value added (VAT) where those authorities consider, after that taxable person has obtained rebates for domestic supplies of goods, that the originally applied VAT deduction is higher than the deduction that that taxable person was entitled to make. 2) Article 185 of Directive 2006/112 must be interpreted as meaning that a taxable person established in a Member State is obliged to adjust the VAT deduction originally applied even if the supplier of that taxable person has ceased his activities in that Member State and that supplier can no longer claim a refund of part of the VAT paid by him.
C-716/18	AJFP Caraş-Severin and DGRFP Timişoara	RO	Judgment	https://www.vatupdate.com/?s=C-716/18	VAT registration	Whether property letting income is to be included in turnover for the purposes of determining the liability to register for VAT	288(1)(4)	Article 288, first paragraph, point 4 of Council Directive 2006/112 / EC of 28 November 2006 on the common system of value added tax, as amended by Directive 2009/162 / EU of Conseil, of 22 December 2009, must be interpreted as meaning that, as regards a taxable person as a natural person whose economic activity consists in the exercise of several liberal professions as well as in the hiring of immovable property, such a rental does not constitute an "ancillary transaction", within the meaning of this provision, when this transaction is carried out within the framework of the taxable person's usual professional activity.
C-787/18	Sögård Fastigheter	SE	Judgment	https://www.vatupdate.com/?s=C-787/18	Right to deduct VAT, Taxable transaction	VAT adjustment; sale of capital goods; transfer of going concern. If a seller of a property, on the basis of the rules introduced by the Member State in accordance with article 188(2) of the EU VAT Directive (2006/112) has not adjusted a deduction of input tax because the purchaser intends to use the property exclusively for transactions giving rise to a right of deduction, does that then preclude, in a case where the adjustment period continues to run, the purchaser being required to adjust the deduction at a subsequent time when the purchaser in turn transfers the property to someone who does not intend to use the property for such transactions?	188(2)	Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax is to be interpreted as precluding national legislation which, while providing, on the basis of Article 188(2) of that directive that the transferor of a real estate property is not obliged to regularise an input value added tax deduction when the transferee will only use the property for transactions giving rise to a right of deduction, also requires the transferee to regularise this deduction for the remaining period of the regularisation period, when he in turn transfers the real estate property in question to a third party who will not use it for such transactions.

C-791/18	Stichting Schoonzicht	NL	Judgment	https://www.vatupdate.com/?s=C-791/18	Right to deduct VAT	Single step adjustment of initial input VAT deduction; capital goods. Do VAT regulations allow a regime for capital goods which provides for an adjustment spread over a number of years, whereby in the year the goods enter into use — which year is moreover the first adjustment year — the total amount of the initial deduction for that capital good is adjusted (revised) in a single step, if, upon the entry into use thereof, it turns out that that initial deduction deviates from the deduction which the taxable person is entitled to apply on the basis of the actual use of the capital good?	184, 185, 186, 187	Articles 184 to 187 of Council Directive 2006/112 / EC of 28 November 2006 on the common system of value added tax must be interpreted in the sense that they do not preclude national regulation which includes a regularization regime applicable to capital goods providing for the regularization to be spread over several years, under which, during the year of the first use of the property concerned, also corresponding to the first year of regularization, 'the entire deduction initially made for this property is subject to a single adjustment, when, during this first use, it appears that this deduction does not correspond to that which the taxable person was entitled to operate on the basis of the actual use of said asset.
C-835/18	Terracult	RO	Judgment	https://www.vatupdate.com/?s=C-835/18	Right to deduct VAT	Reference for a preliminary ruling - Taxation - Common system of value added tax (VAT) - Directive 2006/112 / EC - Correction of an invoice - Tax wrongly invoiced - Refund of tax unduly paid - VAT reverse charge mechanism - Actions relating to a tax period already subject to a tax audit - Tax neutrality - Principle of effectiveness - Proportionality	167, 168, 179, 180 and 182	Council Directive 2006/112 / EC of 28 November 2006 on the common system of value added tax, as amended by Council Directive 2013/43 / EU of 22 July 2013, and the principles of fiscal neutrality, effectiveness and proportionality must be interpreted as precluding a national scheme or administrative practice under which a taxable person has carried out transactions which were subsequently found to be covered by the reverse charge mechanism for value added tax (VAT), the invoices for those transactions cannot correct and, with a view to a refund of wrongly invoiced VAT and wrongly paid by this taxable person,cannot invoke that correction by rectifying a previous tax return or submitting a new tax return in which that correction is included, on the basis that these transactions have been carried out during a period during which a tax audit has already taken place, after which the competent tax authority makes an assessment which has not been contested by the aforementioned taxpayer and has therefore become final.
C-28/19	Ryanair	IT	Judgment	https://www.vatupdate.com/?s=C-28/19	Price indication	Reference for a preliminary ruling — Transport — Air services — Regulation (EC) No 1008/2008 — Article 23(1) — Indication of the final price to be paid — Online passenger check-in fees — VAT — Administrative fees for purchases made by means of a credit card other than that approved by the air carrier — Unavoidable and foreseeable elements of the final price to be paid — Optional price supplements — Concept		Article 23(1) of Regulation (EC) No 1008/2008 of the European Parliament and of the Council of 24 September 2008 on common rules for the operation of air services in the Community must be interpreted as meaning that passengers' check-in fees whose payment cannot be avoided because there is no alternative method of checking-in free of charge, the value added tax (VAT) applied to fares for domestic flights, and administrative fees for purchases made by means of a credit card other than that approved by the air carrier constitute price elements that are unavoidable and foreseeable within the meaning of the second sentence of that provision. By contrast, that provision must be interpreted as meaning that passengers' check-in fees whose payment can be avoided by using a free check-in option and the VAT applied to optional supplements relating to domestic flights constitute an optional price supplement within the meaning of the fourth sentence of that provision.

C-42/19	Sonaecom	PT	Judgment	https://www.vatupdate.com/?s=C-42/19	Right to deduct	Preparatory activities for acquisition of shares and restructuring not having materialized; right to deduct VAT on costs incurred (?)	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.
C-43/19	Vodafone Portugal	PT	Judgment	https://www.vatupdate.com/?s=C-43/19	Taxable transactions, Taxable amount	Reference for a preliminary ruling — Value added tax (VAT) — Directive 2006/112/EC — Article 2(1)(c) — Scope — Taxable transactions — Services supplied for consideration — Monies paid where customers fail to comply with the contractual tie-in period — Characterisation	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.
C-47/19	Finanzamt Hamburg-Barmbek-Uhlenhorst	DE	Order	https://www.vatupdate.com/?s=C-47/19	Exemptions	Reference for a preliminary ruling — Common system of value added tax (VAT) — Directive 2006/112/EC — Article 132(1)(h) to (j) — Various exemptions connected with children or young persons, school or university education — Surfing and sailing courses for schools and universities — Class trip	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.

C-48/19	X	DE	Judgment	https://www.vatupdate.com/?s=C-48/19	Exemptions	Reference for a preliminary ruling — Taxation — Common system of value added tax — Directive 2006/112/EC — Article 132(1)(c) — Exemptions — Provision of medical care in the exercise of the medical and paramedical professions — Telephone services — Services provided by nurses and medical assistants	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.
C-77/19	Kaplan International colleges UK	UK	Judgment	https://www.vatupdate.com/?s=C-77/19	Exemptions	Whether the territorial scope of Article 132(1)(f) of the VAT Directive extends to a Cost Sharing Group (CSG) which is established in a Member State other than the Member State or Member States of its members? If so, does it also extend to a CSG which is established outside of the EU and how should the criterion that the exemption 'should not be likely to cause distortion of competition' be applied? Can the CSG exemption apply in circumstances where the members have formed a VAT group, which is a single taxable person? Does it make a difference if, Kaplan International Colleges, the representative member to whom (as a matter of national law) the services are supplied, is not a member of the CSG? If it does make a difference, is this difference eliminated by national law stipulating that the representative member possesses the characteristics and status of the members of the CSG for the purpose of applying the CSG exemption?	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.

C-94/19	San Domenico Vetraria	IT	Judgment	https://www.vatupdate.com/?s=C-94/19	Taxable transaction	Reference for a preliminary ruling — Taxation — Value added tax (VAT) — Sixth Council Directive 77/388/EEC — Articles 2 and 6 — 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	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.
C-146/19	SCT	SI	Judgment	https://www.vatupdate.com/?s=C-146/19	Taxable amount	Reference for a preliminary ruling - Taxation - Value added tax (VAT) - Directive 2006/112 / EC - Articles 90 and 273 - Taxable amount - Reduction - Refusal - Non-payment - Taxable person who has not submitted his claim in the bankruptcy proceedings against the debtor - Principles of fiscal neutrality and proportionality - Direct effect	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.

C-215/19	Veronsaajien oikeudenvalvontayksikkö	FI	Judgment	https://www.vatupdate.com/?s=C-215/19	Place of supply of services	Preliminary reference - Value Added Tax (VAT) - Directive 2006/112 / EC - Provision of services - Article 135 (1) (l) - Exemption from VAT - Rental of immovable property - Concept of 'immovable property' - Exclusion - Article 47 - Place of taxable transactions - Provision of real estate services - Implementing Regulation (EU) No 182/2011 282/2011 - Articles 13b and 31a - Rack cabinets - Hosting services in a data center '	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.
C-231/19	Blackrock Investment Management (UK)	UK	Judgment	https://www.vatupdate.com/?s=C-231/19	Exemptions	VAT exemption; Provision of management services by third party used for management of both special investment funds and other funds	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.
C-235/19	United Biscuits (Pensions Trustees) and United Biscuits Pension Investments	UK	Judgment	https://www.vatupdate.com/?s=C-235/19	Exemptions	VAT exemption; supplies of pension fund management services; insurance transactions A UK referral asking whether supplies of pension fund management services, as are provided to the Pension Trustees by (a) Insurers and/or (b) Non-Insurers, are within the meaning of Article 135(1)(a) of the VAT Directive (formerly Article 13B(a) of the Sixth Directive)?	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.

C-242/19	CHEP Equipment Pooling	RO	Judgment	https://www.vatupdate.com/?s=C-242/19	Taxable transactions, Deduction	8th Directive VAT refund request. Authorities deny refund as it seems that CHEP should have been VAT registered due to its fictitious intracommunity transactions, and should have claimed the input VAT via a regular VAT return. A Romanian referral asking whether the transport of pallets from one Member State to another, for the purpose of subsequently being leased in the latter Member State to a taxable person established and registered for VAT purposes in Romania, is disregarded as a transfer in accordance with Article 17(2) of the VAT Directive?	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.
C-258/19	EUROVIA	HU	Judgment	https://www.vatupdate.com/?s=C-258/19	Right to deduct VAT	Right to deduct VAT; invoice issued after the expiration of the limitation period A Hungarian referral asking whether a practice of a Member State infringes the principle of fiscal neutrality and the formal requirements of the right to deduct VAT where, for the purposes of exercising the right to deduct, it has regard solely to the time the chargeable event occurred, and does not take into account the fact that there was a civil dispute between the parties concerning performance of the contract, which was determined in judicial proceedings, and that the invoice was only issued once a final judgment was delivered?	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).
C-276/19	Commission vs UK	UK	Judgment	https://www.vatupdate.com/?s=C-276/19	Derogation	Should UK have notified the expansion of its commodity markets VAT simplification to the Commission?	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.
C-312/19	XT	LT	Judgment	https://www.vatupdate.com/?s=C-312/19	Taxpayer	A partnership was entered into, to develop and exploit 5 houses. Out of the five buildings, four have been sold at different times. Further, along the process, the partnership was terminated, and XT became owner of three buildings. The authorities argue that XT performed a single supply and was liable to remit output VAT for all houses that were sold. Who is liable for VAT, and to what extent?	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.
C-331/19	Staatssecretaris van Financiën	NL	Judgment	https://www.vatupdate.com/?s=C-331/19	Rate	Reduced VAT rate for sex-stimulating drugs, made from ingredients that fit within a normal diet and that have to be taken orally.	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.
C-335/19	E. Sp. z o.o. Sp. k	PL	Judgment	https://www.vatupdate.com/?s=C-335/19	Taxable amount	May Poland link the VAT bad debt relief to the tax status of the debtor and the creditor? Is it allowed to require that on the date on which the service or goods are supplied and on the day preceding the date on which the tax return adjustment is filed, the debtor is not subject to insolvency or liquidation proceedings and/or the creditor and debtor are both registered as active VAT taxpayers?	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

C-346/19	Bundeszentralamt für Steuern	DE	Judgment	https://www.vatupdate.com/?s=C-346/19	Right to deduct VAT	VAT refunds to non-resident taxable persons; content of application; invoice number - 8th VAT refund reques. Can a VAT refund claim made under the intra-EU refund procedure (f8th Directive) e considered as having been validly made in circumstances where the reference number of an invoice has been declared instead of the actual invoice number t	Article 8(2)(d), 15(1) of Directive 2008/9	On those grounds, the Court (Tenth Chamber) hereby rules: Article 8(2)(d) and Article 15(1) of Council Directive 2008/9/EC of 12 February 2008 laying down detailed rules for the refund of value added tax, provided for in Directive 2006/112/EC, to taxable persons not established in the Member State of refund but established in another Member State, as amended by Council Directive 2010/66/EU of 14 October 2010, must be interpreted as meaning that, where an application for a refund of value added tax does not contain a sequential number of the invoice, but does contain another number which allows that invoice, and thus the good or service in question, to be identified, the tax authority of the Member State of refund must consider that application 'submitted' within the meaning of Article 15(1) of Directive 2008/9, as amended by Directive 2010/66, and proceed with its assessment. In making that assessment, and save where that authority already has available to it the original invoice or a copy thereof, it may request that the applicant produce a sequential number which uniquely identifies the invoice and, if that request is not satisfied within the deadline of one month laid down in Article 20(2) of that directive, as amended by Directive 2010/66, it is entitled to reject the application for a refund.

C-371/19	Commission v Germany	DE	Judgment	https://www.vatupdate.com/?s=C-371/19	Right to deduct VAT	VAT refund to non-resident taxable persons - European Commission has referred Germany to the ECJ in the course of infringement proceedings concerning an alleged refusal by Germany to permit taxpayers an opportunity to provide additional information in support of claims to 'Eighth Directive' VAT refunds	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.
C-374/19	Finanzamt Bad Neuenahr-Ahrweiler	DE	Judgment	https://www.vatupdate.com/?s=C-374/19	Right to deduct VAT	Input VAT adjustment; Capital goods; Termination of economic activity. Does a taxable person who produces an investment object with regard to taxable use with entitlement to input tax deduction (in this case: construction of a building for the operation of a cafeteria) have to adjust the input tax deduction under Article 185(1) and Article 187 of the EU VAT Directive (2006/112) if he ceases the sales activity justifying the input tax deduction (in this case: operation of the cafeteria) and the investment object now	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.

						remains unused in the scope of the previously taxable use?		
C-405/19	Vos Aannemingen	BE	Judgment	https://www.vatupdate.com/?s=C-405/19	Right to deduct VAT	How to deal with recovery of input VAT, if the costs also benefit another party that uses the purchases for (VAT exempt) activities that do not give a right to claim back input VAT? Does it matter how strong the link is between the costs and the VAT exempt activities? Does it matter if the person that claimed input VAT was allowed, but chose not to, recharge the costs to the other party?	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.

C-424/19	Cabinet de avocat UR	RO	Judgment	https://www.vatupdate.com/?s=C-424/19	Taxable persons	Reference for a preliminary ruling - Directive 2006/112 / EC - Value added tax (VAT) - Article 9 (1) - Concept of 'taxable person' - Person practicing the profession of lawyer - Final judgment - Principle of res judicata - Scope of that principle when that judgment is contrary to EU law	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.
C-430/19	C.F.	RO	Judgment	https://www.vatupdate.com/?s=C-430/19	Right to deduct VAT	Right of defense, access to administrative file, requirement to provide more than the invoice to claim input VAT		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.
C-449/19	WEG Tevesstraβe	DE	Judgment	https://www.vatupdate.com/?s=C-449/19	Exemption	Reference for a preliminary ruling – Taxation – Value added tax (VAT) – Directive 2006/112/EC – Exemption for leasing and letting immovable property – National legislation exempting from VAT the supply of heat by an association of residential property owners to property owners belonging to that association	135(1)(l)	Article 135(1)(l) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, as amended by Council Directive 2009/162/EU of 22 December 2009, must be interpreted as meaning that it precludes national legislation which exempts from value added tax the supply of heat by an association of residential property owners to the property owners belonging to that association.

C-509/19	BMW Bayerische Motorenwerke AG	DE	Judgment	https://www.vatupdate.com/?s=C-509/19	Customs value	Should development costs, for software that has been produced in the European Union, made available to the seller by the buyer free of charge and installed on imported control units, be added to the transaction value for the imported product pursuant to Article 71(1)(b) of Regulation (EU) No 952/2013 laying down the Union Customs Code, if they are not included in the price actually paid or payable for the imported products?		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.
C-521/19	Tribunal Económico Administrativo Regional de Galicia	ES	Judgment	https://www.vatupdate.com/?s=C-521/19	Taxable amount	Is VAT deemed to be included in the amounts paid and received, even in case of fraud where no invoice was issued?	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.

C-528/19	Mitteldeutsche Hartstein-Industrie AG	DE	Judgment	https://www.vatupdate.com/?s=C-528/19	Right to deduct VAT	Deduction of input tax for construction work on public roads?	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.
C-610/19	Vikingo Fővállalkozó	HU	Order	https://www.vatupdate.com/?s=C-610/19	Right to deduct VAT	Reference for a preliminary ruling – Article 99 of the Rules of Procedure of the Court of Justice – Value added tax (VAT) – Directive 2006/112/EC – Articles 168, 178, 220 and 226 – Principles of fiscal neutrality, of effectiveness and of proportionality – Right to deduct VAT – Refusal – Conditions for the existence of a supply of goods – Evasion – Proof – Penalty – Article 47 of the Charter of Fundamental Rights of the European Union – Right to an effective judicial remedy	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.

C-611/19	Crewprint	HU	Order	https://www.vatupdate.com/?s=C-611/19	Right to deduct VAT	Reference for a preliminary ruling – Article 99 of the Rules of Procedure of the Court of Justice – Value added tax (VAT) – Directive 2006/112/EC – Principles of fiscal neutrality, of effectiveness and of proportionality – Right to VAT deduction – Refusal – Fraud – Proof – Chain of subcontractors)	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.
C-621/19	Weindel Logistik Service	SI	Order	https://www.vatupdate.com/?s=C-621/19	Right to deduct VAT	Reference for a preliminary ruling - Article 99 of the Rules of Procedure of the Court - Common system of value added tax (VAT) - Directive 2006/112 / EC - Article 168 (e) - Deduction of input tax - Use of goods only for the purposes of taxable transactions by the taxable person - Existence of a direct link between the imported goods and the downstream transaction	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.
C-630/19	PAGE Internacional	PT	Order	https://www.vatupdate.com/?s=C-630/19	Right to deduct VAT	Reference for a preliminary ruling — Taxation — Value added tax (VAT) — Deduction of input tax — Directive 2006/112/EC — Articles 168 and 176 — Exclusion from the right to deduct — Acquisition of food services — Standstill clause — Accession to the European Union	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.

C-656/19	BAKATI PLUS Kereskedelmi és Szolgáltató Kft.	HU	Judgment	https://www.vatupdate.com/?s=C-656/19	Exemption	Reference for a preliminary ruling – Common system of value added tax (VAT) – Directive 2006/112/EC – Exemptions on exportation – Article 146(1)(b) – Goods dispatched or transported outside the European Union by a customer not established within the territory of the Member State concerned – Article 147 – 'Goods to be carried in the personal luggage of travellers' not established within the European Union – Concept – Goods which have actually left the territory of the European Union – Proof – Refusal of the exemption on exportation – Principles of fiscal neutrality and proportionality – Tax evasion	146, 147	1. The exemption provided for in Article 147(1) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax in respect of 'goods to be carried in the personal luggage of travellers' must be interpreted as meaning that that exemption does not cover goods which an individual not established within the European Union takes with him or her outside the European Union for commercial purposes with a view to the resale of those goods in a third State. 2. Article 146(1)(b) and Article 147 of Directive 2006/112 must be interpreted as not precluding national case-law under which, where the tax authority finds that the conditions for the value added tax (VAT) exemption for goods to be carried in the personal luggage of travellers have not been satisfied, but that the goods concerned have actually been transported outside the European Union by the purchaser, that authority is required to examine whether the VAT exemption under Article 146(1)(b) may be applied to the supply in question even though the applicable customs formalities have not been completed and even though, at the time of the purchase, the purchaser did not intend to have that exemption applied. 3. Article 146(1)(b) and Article 147 of Directive 2006/112, and the principles of fiscal neutrality and proportionality, must be interpreted as precluding a national practice under which the tax authority automatically denies a taxable person the benefit of the value added tax (VAT) exemption provided for by each of those provisions where it finds that that taxable person has, in bad faith, issued the form on the basis of which the purchaser has made use of the exemption provided for in Article 147, where it is established that the goods concerned have left the territory of the European Union. In such circumstances, the VAT exemption provided for in Article 146(1)(b) must be refused if infringement of a formal requirement has the effect of preventing the production of conclusive evidence that the substantive requirements governing the application of that exemption have been satisfied or if it is established that that taxable person knew or should have known that the transaction in question was involved in fraud jeopardising the functioning of the common system of VAT.

C-657/19	Finanzamt D	DE	Judgment	https://www.vatupdate.com/?s=C-657/19	Exemption	Providing advice for the care funds set up at the health insurance funds: VAT exempt?	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 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	RO	Judgment	https://www.vatupdate.com/?s=C-734/19	Right to deduct VAT	Input VAT recovery for goods/services no longer used beyond taxpayer's control	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.
C-756/19	Ramada Storax	PT	Order	https://www.vatupdate.com/?s=C-756/19	Taxable amount (Bad debt)	Article 99 of the Rules of Procedure of the Court of Justice — Taxation — Value added tax (VAT) — Directive 2006/112/EC — Articles 90 and 273 — Taxable amount — Reduction — Non-payment — Insolvency of the debtor residing outside the country — Ruling by a court of another Member State declaring debts claimed irrecoverable — Principles of fiscal neutrality and proportionality	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.

C-801/19	FRANCK Taxation	HR	Judgment	https://www.vatupdate.com/?s=C-801/19	Exemption	Reference for a preliminary ruling – Value added tax (VAT) – Directive 2006/112/EC – Exemptions – Article 135(1)(b) and (d) – Definitions of 'granting of credit' and 'other negotiable instruments' – Complex transactions – Principal supply – Provision of funds in return for payment – Transfer of a bill of exchange to a factoring company and the money obtained to the issuer of the bill of exchange	135(1)(b) and (d)	Article 135(1)(b) and (d) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (VAT Directive) must be interpreted as meaning that the exemption from value added tax on granting credit and transactions concerning other negotiable instruments laid down by those provisions, applies to a transaction which consists in the making available of funds obtained from a factoring company by one taxable person to another taxable person, for remuneration, following the transmission to the latter of a bill of exchange issued by the second taxable person, the first taxable person guaranteeing the repayment to the factoring company of that bill of exchange at its maturity.
C-837/19	Super Bock Bebidas	PT	Order	https://www.vatupdate.com/?s=C-837/19	Right to deduct VAT	Reference for a preliminary ruling - Taxation - Value added tax (VAT) - Deduction of input tax - Sixth Directive 77/388 / EEC - Article 17 (6) - Directive 2006/112 / EC - Articles 168 and 176 - Exclusion the right to deduct - Acquisition of accommodation, food, drink, car rental, fuel and toll services - Standstill clause - Membership of the European Union	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.