



EUROPEAN COMMISSION  
DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION  
Indirect Taxation and Tax administration  
**Value added tax**

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Brussels, 23 September 2022

**VALUE ADDED TAX COMMITTEE  
(ARTICLE 398 OF DIRECTIVE 2006/112/EC)**

**INFORMATION PAPER**

**ORIGIN:** Commission

**SUBJECT:** Case-law – Recent Judgments of the Court of Justice of the European Union

**Case-law – Recent Judgments of the Court of Justice of the European Union**

	<b>Date</b>	<b>Case number (ECLI)</b>	<b>Parties concerned</b>	<b>Articles</b>	<b>Subject</b>
<b>1</b>	8 March 2022	Case C-213/20 (EU:C:2022:167)	<b>European Commission</b> v <b>United Kingdom of Great Britain and Northern Ireland</b>	Article 2(1)(d) and Articles 85 to 87 of Council Directive 2006/112/EC	Failure of a Member State to fulfil obligations – Article 4(3) TEU – Article 310(6) and Article 325 TFEU – Own resources – Customs duties – Value added tax (VAT) – Protection of the financial interests of the European Union – Combating fraud – Principle of effectiveness – Obligation for Member States to make own resources available to the European Commission – Financial liability of Member States in the event of losses of own resources – Imports of textiles and footwear from China – Large-scale and systematic fraud – Organised crime – Missing importers – Customs value – Undervaluation – Taxable amount for VAT purposes – Lack of systematic customs controls based on risk analysis and carried out prior to the release of the goods concerned – No systematic provision of security – Method used to estimate the amount of traditional own resources losses in respect of imports presenting a significant risk of undervaluation – Statistical method based on the average price determined at EU level – Whether permissible

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<b>2</b>	24 March 2022	Case C-697/20 (EU:C:2022:210)	<b>W.G.</b> v <b>Dyrektor Izby Skarbowej w L.</b>	Articles 9, 295 and 296 of Council Directive 2006/112/EC	Reference for a preliminary ruling – Taxation – Value added tax (VAT) – Directive 2006/112/EC – Article 9 – Taxable person – Articles 295 and 296 – Flat-rate scheme for farmers – Spouses engaged in an agricultural activity using property forming part of the marital community of property – Possibility for those spouses to be regarded as separate taxable persons for VAT purposes – Choice on the part of one of the spouses to give up flat-rate farmer status and to bring her activity under the normal VAT arrangements – Loss of flat-rate farmer status for the other spouse
<b>3</b>	7 April 2022	Case C-228/20 (EU:C:2022:275)	<b>I GmbH</b> v <b>Finanzamt H</b>	Article 132(1)(b) of Council Directive 2006/112/EC	Reference for a preliminary ruling – Common system of value added tax (VAT) – Directive 2006/112/EC – Article 132(1)(b) – Exemptions for certain activities in the public interest – Exemption for hospital and medical care – Private hospital – Duly recognised establishment – Comparable social conditions
<b>4</b>	7 April 2022	Case C-333/20 (EU:C:2022:291)	<b>Berlin Chemie A. Menarini SRL</b> v <b>Administrația Fiscală pentru Contribuabili Mijlocii București – Direcția Generală Regională a Finanțelor Publice București,</b>  <b>intervener:</b> <b>Berlin Chemie AG</b>	Article 44 of Council Directive 2006/112/EC and Article 11(1) of Council Implementing Regulation (EU) No 282/2011	Reference for a preliminary ruling – Value added tax (VAT) – Directive 2006/112/EC – Article 44 – Place of supply of services – Implementing Regulation (EU) No 282/2011 – Article 11(1) – Provision of services – Point of reference for tax purposes – Concept of a ‘fixed establishment’ – Company from one Member State affiliated to a company located in another Member State – Suitable structure in terms of human and technical resources – Ability to receive and use the services for the fixed establishment’s own needs – Marketing, regulatory, advertising and representation services provided by a related company to the recipient company
<b>5</b>	7 April 2022	Case C-489/20 (EU:C:2022:277)	<b>UB</b> v <b>Kauno teritorinė muitinė interested party:</b> <b>Muitinės departamentas prie Lietuvos Respublikos Finansų ministerijos</b>	Article 2(1)(d) and Article 70 of Council Directive 2006/112/EC	Reference for a preliminary ruling – Union Customs Code – Extinguishment of the customs debt – Goods unlawfully introduced into the customs territory of the European Union – Seizure and confiscation – Directive 2008/118/EC – Excise duties – Directive 2006/112/EC – Value added tax – Chargeable event – Chargeability

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<b>6</b>	28 April 2022	Case C-612/20 (EU:C:2022:314)	<b>Happy Education SRL</b> v <b>Direcția Generală Regională a Finanțelor Publice Cluj-Napoca, Administrația Județeană a Finanțelor Publice Cluj</b>	Article 132(1)(i) of Council Directive 2006/112/EC	Reference for a preliminary ruling – Value added tax (VAT) – Directive 2006/112/EC – Article 132(1)(i) – Exemptions for certain activities in the public interest – Exemptions related to children’s or young people’s education, school or university education – Supply of educational services supplementing the school curriculum – Private law body providing those services for commercial purposes
<b>7</b>	28 April 2022	Case C-637/20 (EU:C:2022:304)	<b>Skatteverket</b> v <b>DSAB Destination Stockholm AB</b>	Article 30a of Council Directive 2006/112/EC	Reference for a preliminary ruling – Directive 2006/112/EC – Common system of value added tax – Article 30a(1) – Concept of ‘voucher’ – Article 30a(3) – Concept of “‘multi-purpose’ voucher” – Sale of a card entitling the cardholder to a number of tourist services for a limited period
<b>8</b>	2 May 2021	Case C-627/21 (EU:C:2022:344)	<b>S.H.</b> v <b>Administrația Județeană a Finanțelor Publice Sibiu, Direcția Generală Regională a Finanțelor Publice Brașov</b>	Articles 16, 184, 186 to 188 and 192 of Council Directive 2006/112/EC	Renvoi préjudiciel – Article 99 du règlement de procédure de la Cour – Harmonisation des législations fiscales – Système commun de taxe sur la valeur ajoutée (TVA) – Directive 2006/112/CE – Déduction de la taxe payée en amont en relation avec l’acquisition, la construction et la transformation de biens immeubles – Annulation d’office de l’identification à la TVA d’un assujetti – Régularisation de la déduction initialement opérée – Réponse à la question préjudicielle pouvant être clairement déduite de la jurisprudence
<b>9</b>	5 May 2022	Case C-218/21 (EU:C:2022:355)	<b>Autoridade Tributária e Aduaneira</b> v <b>DSR – Montagem e Manutenção de Ascensores e Escadas Rolantes SA</b>	Point 2 of Annex IV to Council Directive 2006/112/EC	Reference for a preliminary ruling – Taxation – Value added tax (VAT) – Directive 2006/112/EC – Rates – Temporary provisions for particular labour-intensive services – Point 2 of Annex IV – Renovation and repairing of private dwellings – Application of a reduced rate of VAT to repair and maintenance services for lifts in residential buildings

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<b>10</b>	5 May 2022	Case C-570/20 (EU:C:2022:348)	<b>BV,</b>  <b>intervening parties:</b> <b>Direction départementale des</b> <b>finances publiques de la Haute-</b> <b>Savoie</b>	The fundamental right guaranteed by Article 50 of the Charter of Fundamental Rights of the European Union, read in conjunction with Article 52(1) thereof	Reference for a preliminary ruling – Value added tax (VAT) – Directive 2006/112/EC – Fraudulent concealment of tax due – Penalties – National legislation which provides for an administrative penalty and a criminal penalty for the same acts – Charter of Fundamental Rights of the European Union – Article 49 – Article 50 – Principle ne bis in idem – Article 52(1) – Limitations to the principle ne bis in idem – Requirement to provide for clear and precise rules – Possibility of taking into account the interpretation of national legislation by national courts – Need to provide for rules ensuring the proportionality of all of the penalties imposed – Penalties of different kinds
<b>11</b>	12 May 2022	Case C-714/20 (EU:C:2022:374)	<b>U.I. Srl</b> <b>v</b> <b>Agenzia delle dogane e dei</b> <b>monopoli – Ufficio delle dogane</b> <b>di Venezia</b>	Article 201 of Council Directive 2006/112/EC	Reference for a preliminary ruling – Customs union – Value added tax (VAT) – Directive 2006/112/EC – Article 201 – Persons liable to pay VAT – Import VAT – Union Customs Code – Regulation (EU) No 952/2013 – Article 77(3) – Joint and several liability of the indirect customs representative and the importing company – Customs duties
<b>12</b>	3 June 2022	Case C-188/21 (EU:C:2022:444)	<b>Megatherm-Csillaghegy Kft.</b> <b>v</b> <b>Nemzeti Adó- és Vámhivatal</b> <b>Fellebbviteli Igazgatósága</b>	Articles 63, 167 and 168, 178 to 180, 182 and 273 of Council Directive 2006/112/CE	Renvoi préjudiciel – Système commun de taxe sur la valeur ajoutée (TVA) – Directive 2006/112/CE – Droit à déduction de la TVA – Modalités d'exercice – Radiation et rétablissement ultérieur du numéro d'identification fiscale d'un assujetti – Déchéance du droit à déduction de la TVA afférente aux opérations effectuées au cours de la période ayant précédé cette radiation – Principe de proportionnalité
<b>13</b>	16 June 2022	Case C-596/20 (EU:C:2022:474)	<b>DuoDecad Kft.</b> <b>v</b> <b>Nemzeti Adó- és Vámhivatal</b> <b>Fellebbviteli Igazgatósága</b>	Articles 2, 24 et 43 of Council Directive 2006/112/EC	Reference for a preliminary ruling – Taxation – Common system of value added tax (VAT) – Directive 2006/112/EC – Articles 2, 24 et 43 – Place of supply of services – Technical support services provided to a company established in another Member State – Abuse of rights – Assessment of the facts – Lack of jurisdiction

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<b>14</b>	30 June 2022	Case C-56/21 (EU:C:2022:509)	<b>UAB ‘ARVI’ ir ko v Valstybinė mokesčių inspekcija prie Lietuvos Respublikos finansų ministerijos</b>	Articles 135 and 137 of Council Directive 2006/112/EC	Reference for a preliminary ruling – Taxation – Common system of value added tax (VAT) – Directive 2006/112/EC – Article 137 – Optional tax liability scheme – Conditions – National legislation which makes the right of a taxable person to opt to charge VAT on the sale of immovable property conditional on the transfer of that property to a taxable person already registered for VAT purposes – Obligation to adjust VAT deductions where that condition is not satisfied – Principles of fiscal neutrality, of effectiveness and of proportionality
<b>15</b>	7 July 2022	Case C-696/20 (EU:C:2022:528)	<b>B. v Dyrektor Izby Skarbowej w W.</b>	Article 41 of Council Directive 2006/112/EC	Reference for a preliminary ruling – Taxation – Value added tax (VAT) – Directive 2006/112/EC – Article 41 – Intra-Community acquisition of goods – Place – Chain of successive transactions – Incorrect classification of some of the transactions – Principles of proportionality and fiscal neutrality
<b>16</b>	30 June 2022	Case C-146/21 (EU:C:2022:512)	<b>Direcția Generală Regională a Finanțelor Publice București – Administrația Sector 1 a Finanțelor Publice v VB, Direcția Generală Regională a Finanțelor Publice București – Serviciul Soluționare Contestații 1</b>	Articles 193, 213 and 214 of Council Directive 2006/112/EC	Reference for a preliminary ruling – Common system of value added tax (VAT) – Directive 2006/112/EC – Implementing Decisions 2010/583/EU and 2013/676/EU authorising Romania to derogate from Article 193 of that directive – Reverse charge mechanism – Supplies of wood products – National legislation imposing a condition of registration for VAT purposes for the application of that mechanism – Principle of fiscal neutrality
<b>17</b>	7 July 2022	Case C-194/21 (EU:C:2022:535)	<b>Staatssecretaris van Financiën v X</b>	Articles 184 and 185 of Council Directive 2006/112/EC	Reference for a preliminary ruling – Value added tax (VAT) – Directive 2006/112/EC – Articles 184 and 185 – Adjustment of deductions – Taxable person who did not exercise their right of deduction before the expiry of a limitation period – No possibility of making that deduction in the context of adjustment

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<b>18</b>	1 August 2022	Case C-267/21 (EU:C:2022:614)	<b>Uniqa Asigurări SA</b> v <b>Agenția Națională de Administrare Fiscală – Direcția Generală de Soluționare a Contestațiilor, Direcția Generală de Administrare a Marilor Contribuabili</b>	Article 56(1)(c) of Council Directive 2006/112/EC	Reference for a preliminary ruling – Taxation – Value added tax (VAT) – Directive 2006/112/EC – Article 56 – Supply of insurance services – Point of reference for tax purposes – Claims settlement services provided by third-party companies in the name and on behalf of an insurer
<b>19</b>	1 August 2022	Case C-294/21 (EU:C:2022:608)	<b>État luxembourgeois, Administration de l’enregistrement, des domaines et de la TVA</b> v <b>Navitours Sàrl</b>	Articles 2(1) and 48 of Council Directive 2006/112/EC	Reference for a preliminary ruling – Taxation – Value added tax (VAT) – Sixth Council Directive 77/388/EEC – Article 2(1) – Scope – Taxable transactions – Article 9(2)(b) – Place where transport services are supplied – Tourist trips on the Moselle – River subject to condominium status
<b>20</b>	8 September 2022	Case C-98/21 (EU:C:2022:645)	<b>Finanzamt R</b> v <b>W GmbH</b>	Article 168(a) of Council Directive 2006/112/EC	Reference for a preliminary ruling – Value added tax (VAT) – Directive 2006/112/EC – Article 2(1), Article 9(1), Article 167 and Article 168(a) – Deduction of input tax – Definition of ‘taxable person’ – Holding company – Expenditure linked to a shareholder contribution in kind to its subsidiaries – No contribution of expenditure to the general costs – Subsidiaries’ activities largely tax-exempt
<b>21</b>	8 September 2022	Case C-368/21 (EU:C:2022:647)	<b>R.T.</b> v <b>Hauptzollamt Hamburg</b>	Articles 30 and 60 of Council Directive 2006/112/EC	Reference for a preliminary ruling – Customs union – Union Customs Code – Regulation (EU) No 952/2013 – Place where the customs debt is incurred – Value added tax (VAT) – Directive 2006/112/EC – Article 30 – Article 60 – Article 71(1) – Chargeable event and place where the import VAT becomes chargeable – Place where the tax liability is incurred – Finding of a failure to comply with an obligation imposed by EU customs legislation – Determination of the place of importation of goods – Means of transport registered in a third country and imported into the European Union in infringement of customs legislation

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<b>22</b>	15 September 2022	Case C-227/21 (EU:C:2022:687)	<b>UAB ‘HA.EN.’</b> v <b>Valstybinė mokesčių inspekcija prie Lietuvos Respublikos finansų ministerijos</b>	Article 168(a) of Council Directive 2006/112/EC	Reference for a preliminary ruling – Value added tax (VAT) – Directive 2006/112/EC – Right to deduct input VAT – Sale of an item of immovable property between taxable persons – Vendor subject to insolvency proceedings – National practice under which the purchaser is denied the right of deduction on the ground that he or she knew or should have known of the vendor’s difficulties in paying the output tax – Fraud and abuse of rights – Conditions
<b>23</b>	22 September 2022	Case C-330/21 (EU:C:2022:719)	<b>The Escape Center BVBA</b> v <b>Belgische Staat,</b>	Article 98(2) of Council Directive 2006/112/EC read in conjunction with Annex III, point (14)	Reference for a preliminary ruling – Taxation – Value added tax (VAT) – Directive 2006/112/EC – Article 98 – Option for the Member States to apply a reduced rate of VAT to certain supplies of goods and services – Annex III, point 14 – Concept of the ‘use of sporting facilities’ – Fitness centres – Individual or group coaching