



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

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**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

	Date	Case number (ECLI)	Parties concerned	Articles	Subject
1	29 September 2022	C-235/21 (EU:C:2022:739)	Raiffeisen Leasing, trgovina in leasing d.o.o. v Republika Slovenija	Article 203 of Council Directive 2006/112/EC	Reference for a preliminary ruling – Sale-and-lease back agreement – Persons liable for payment of VAT – Possibility of treating a written contractual agreement as an invoice
2	6 October 2022	C-250/21 (EU:C:2022:757)	Szef Krajowej Administracji Skarbowej v O. Fundusz Inwestycyjny Zamknięty reprezentowany przez O S.A.	Article 135(1)(b) of Council Directive 2006/112/EC	Reference for a preliminary ruling - Supply of services for consideration – Exemptions – Granting of credit – Sub-participation agreement
3	6 October 2022	C-293/21 (EU:C:2022:763)	UAB ‘Vittamed technologijos’, in liquidation, v Valstybinė mokesčių inspekcija, interviener: Kauno apskrities valstybinė mokesčių inspekcija	Articles 184 to 187 of Council Directive 2006/112/EC	Reference for a preliminary ruling - Deductions of input VAT – Goods and services used by the taxable person to produce capital goods – Adjustment of deductions – Obligation to adjust deductions of VAT in the event of that taxable person being placed in liquidation and removed from the register of VAT payers
4	13 October 2022	C-1/21 (EU:C:2022:788)	MC v Direktor na Direksia ‘Obzhalvane i danachno-osiguritelna praktika’ Veliko Tarnovo pri Tsentralno upravlenie na Natsionalnata agentsia za prihodite	Article 273 of Council Directive 2006/112/EC	Reference for a preliminary ruling – Measures to ensure the correct collection of VAT – Obligation to counter illegal activities affecting the financial interests of the European Union – VAT debts of a taxable legal person – National legislation which provides for the joint and several liability of the non-taxable manager of the legal person – Transfers made in bad faith by the manager – Depletion of the legal person’s assets leading to insolvency – Failure to pay the amounts of VAT payable by the legal person within the prescribed time limits – Default interest – Proportionality

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5	13 October 2022	C-397/21 (EU:C:2022:790)	HUMDA Magyar Autó- Motorsport Fejlesztési Ügynökség Zrt. v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága	Articles 167, 168(a) and 183 of Council Directive 2006/112/EC	Reference for a preliminary ruling – Sales which are not subject to VAT – VAT unduly invoiced and paid – Liquidation of the provider – Refusal by the tax authority to refund to the customer VAT improperly paid – Principles of effectiveness, tax neutrality and non-discrimination
6	27 October 2022	C-641/21 (EU:C:2022:842)	Climate Corporation Emissions Trading GmbH v Finanzamt Österreich	Article 44 of Council Directive 2006/112/EC	Reference for a preliminary ruling – Point of reference for tax purposes – Transfer of greenhouse gas emission allowances – Recipient involved in VAT evasion in a chain of transactions – Taxable person who knew or should have known about that evasion
7	17 November 2022	C-607/20 (EU:C:2022:884)	GE Aircraft Engine Services Ltd v The Commissioners for His Majesty’s Revenue and Customs	Article 26(1)(b) of Council Directive 2006/112/EC	Reference for a preliminary ruling – Supply of services free of charge – Award of retail vouchers free of charge to staff of the taxable person’s business as part of an employee recognition and reward scheme – Transactions treated as supplies of services for consideration – Scope – Principle of fiscal neutrality
8	24 November 2022	C-458/21 (EU:C:2022:924)	CIG Pannónia Életbiztosító Nyrt. v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága	Article 132(1)(c) of Council Directive 2006/112/EC	Reference for a preliminary ruling – Exemptions for certain activities in the public interest – Provision of medical care in the exercise of the medical and paramedical professions – Service used by an insurance company to review the accuracy of a diagnosis of serious illness and find and provide the best possible care and treatment abroad
9	24 November 2022	C-596/21 (EU:C:2022:921)	A v Finanzamt M	Articles 167 and 168 of Council Directive 2006/112/EC	Reference for a preliminary ruling – Right to deduct input VAT – Principle of prohibition of fraud – Chain of supply – Refusal of the right to deduct in the case of fraud – Taxable person – Second purchaser of goods – Fraud affecting part of the VAT due in respect of the first purchase – Scope of the refusal of the right to deduction

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10	1 December 2022	C-141/20 (EU:C:2022:943)	Finanzamt Kiel v Norddeutsche Gesellschaft für Diakonie mbH	Second subparagraph of Article 4(4) of Council Directive 77/388/EEC	Reference for a preliminary ruling – Taxable persons – Option for Member States to treat as a single taxable person entities that are legally independent but closely bound to one another by financial, economic and organisational links ('VAT group') – National legislation designating the controlling company of a VAT group as a single taxable person – Concept of 'close financial links' – Need for the controlling company to have a majority of voting rights as well as a majority shareholding – No need – Assessment of the independence of an economic entity in the light of standardised criteria – Scope
11	1 December 2022	C-269/20 (EU:C:2022:944)	Finanzamt T v S	Second subparagraph of Article 4(4) and Article 6(2)(b) of Council Directive 77/388/EEC	Reference for a preliminary ruling— Taxable persons – Option for Member States to treat as a single taxable person persons who are legally independent but closely bound to one another by financial, economic and organisational links ('VAT group') – National legislation designating the controlling company of a VAT group as a single taxable person – Internal supplies within the VAT group – Supplies of services provided free of charge – Concept of 'purposes other than those of the business'
12	1 December 2022	C-512/21 (EU:C:2022:950)	Aquila Part Prod Com SA v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága	Article 168 of Council Directive 2006/112/EC	Reference for a preliminary ruling – Taxation – Common system of value added tax (VAT) – Directive 2006/112/EC – Article 168 – Right to deduct VAT – Principles of fiscal neutrality, effectiveness and proportionality – Fraud – Proof – Obligation of care of the taxable person – Taking into consideration of an infringement of the obligations arising from national provisions and EU law relating to the safety of the food chain – Authority given by the taxable person to a third party to enter into the taxed transactions – Charter of Fundamental Rights of the European Union – Article 47 – Right to a fair trial)

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13	8 December 2022	C-247/21 (EU:C:2022:966)	Luxury Trust Automobil GmbH v Finanzamt Österreich	Articles 42(a), 141, 197(1)(c) and 226(11a) of Council Directive 2006/112/EC	Reference for a preliminary ruling – Exemption – Triangular transaction – Designation of the final recipient of a supply as being liable for VAT – Invoicing – Reference to ‘Reverse charge’ – Mandatory – Omission of that reference on an invoice – Retroactive correction of the invoice
14	8 December 2022	C-378/21 (EU:C:2022:968)	P GmbH v Finanzamt Österreich	Article 203 of Council Directive 2006/112/EC	Reference for a preliminary ruling – Adjustment of the VAT return – Recipients of services who not entitled to make deductions – No risk of loss of tax revenue
15	9 December 2022	C-459/21 (EU:C:2022:979)	The Navigator Company SA, Navigator Pulp Figueira SA v Autoridade Tributária e Aduaneira	Article 176 of Council Directive 2006/112/EC	Reference for a preliminary ruling - Exclusions du droit à déduction de la TVA – Régime moins favorable par rapport au mécanisme de déductibilité des frais prévu pour un impôt direct régi par le droit national – Principe d’équivalence – Inapplicabilité
16	9 February 2023	C-482/21 (EU:C:2023:83)	Euler Hermes SA Magyarországi Fióktelepe v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága	Article 90 of Council Directive 2006/112/EC	Reference for a preliminary ruling – Taxable amount – Reduction – Insurer paying compensation to policyholders for unpaid debts, including VAT – National legislation denying that insurer, as legal successor, the reduction of the taxable amount – Principle of fiscal neutrality – Principle of effectiveness
17	9 February 2023	C-713/21 (EU:C:2023:80)	A v Finanzamt X	Article 2(1)(c) of Council Directive 2006/112/EC	Reference for a preliminary ruling – Notion de “prestations de services effectuées à titre onéreux” – Prestation unique comprenant l’hébergement et l’entraînement de chevaux ainsi que leur participation à des compétitions – Rémunération par la cession de 50 % de la créance correspondant aux gains provenant des prix obtenus par les chevaux lors de compétitions
18	16 February 2023	Case C-519/21 (EU:C:2023:106)	ASA v DGRFP Cluj, joined parties: BP, MB	Articles 9 and 11 of Council Directive 2006/112/EC	Reference for a preliminary ruling – Construction of a building complex by an association without legal personality – Association contract – Sale of the apartments of that building complex by certain members – Determination of the taxable person liable for the tax – Principle of fiscal neutrality – Right to deduct VAT