Case # and name	Topic	Article	VAT Directive	Decision	Question
C-151/23 ZSE Elektrárne	Interest	183	2006/112/EC	Article 183, first paragraph, 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: the taxable person is entitled to obtain from the national tax administration that it pays him late payment interest on an excess of value added tax when this administration has not reimbursed this excess within a period reasonable. The terms of application of these interests fall within the procedural autonomy of the Member States, framed by the principles of equivalence and effectiveness, it being understood that the national rules relating in particular to the starting point for the calculation of any interest due do not must not result in depriving the taxable person of adequate compensation for the loss caused by the late reimbursement of said excess.	Must the first paragraph of Article 183 of the [VAT Directive] be interpreted as meaning that it precludes national legislation which, following a tax audit, fixes the moment when the entitled to interest to be reimbursed on the excess VAT on a date later than that on which this reimbursement should have been made in the absence of a tax audit in the present case?
C-107/23 PPU	Exemption		2006/112/EC	1) Article 325, paragraph 1, TFEU and Article 2, paragraph 1, of the Convention drawn up on the basis of Article K.3 of the Treaty on European Union, on the protection of the financial interests of the European Communities, signed in Brussels on 26 July 1995 and annexed to the Council act of 26 July 1995, should be interpreted as: the courts of a Member State are not bound to disapply the judgments of the Constitutional Court of that Member State invalidating the national legislative provision which governs the causes of interruption of the limitation period in criminal matters, on the ground of an infringement of the principle of legality of offenses and penalties as protected in national law, in its requirements relating to the foreseeability and precision of criminal law, even if these judgments have the consequence that a considerable number of criminal	1. Are Art. 2 TEU, Art. 19 Para. 1 Subpara. 2 TEU and Art. 4 para. 3 TEU in conjunction with Art. 325 para. 1 TFEU, Art. 2 para /EC of the Council of 28 November 2006 on the common system of value added tax, with reference to the principle of effective and dissuasive penalties in cases of serious fraud affecting the financial interests of the European Union, all applying Commission Decision 2006/928/EC, in light of Article 49 (1) sentence 3 of the Charter of Fundamental Rights of the European Union to be interpreted as precluding a legal situation such as that in the main proceedings, 2. Are Art. 2 TEU on the values of the rule of law and respect for human rights in a society characterized by justice, and Art. 4(3) TEU on the principle of sincere cooperation between the Union and the Member States applying the decision 2006/928/EC of the Commission with regard to the obligation to ensure the efficiency of the Romanian judicial system and in the light of Art. 49 para. 1 sentence 3 of the Charter, which states the principle of the less severe criminal law, with regard to the national

				cases, including cases relating to offenses of serious fraud affecting the financial interests of the European Union, will be terminated due to the prescription of criminal liability. On the other hand, the said provisions of Union law must be interpreted as meaning that: the courts of that Member State are required to leave unapplied a national standard of protection relating to the principle of the retroactive application of the more favourable criminal law (lex mitior) which makes it possible to challenge, including in the context of appeals against final judgments, the interruption of the limitation period for criminal liability in such cases by procedural acts which took place before such a finding of invalidity. 2) The principle of the primacy of Union law should be interpreted as: it precludes national legislation or practice by virtue of which the national courts of ordinary law of a Member State are bound by the decisions of the Constitutional Court as well as by those of the supreme court of that Member State and cannot, for this reason and at the risk of the disciplinary liability of the judges concerned being engaged, automatically disapply the case-law resulting from these decisions, even if they consider, in the light of a judgment of the Court, that this case-law is contrary to provisions of Union law having direct effect.	judicial system in its to be interpreted as a whole in such a way that they preclude a legal situation such as that in the main proceedings in which the convicted applicants apply for an extraordinary appeal to have a final conviction set aside, invoking the application of the principle of the lesser criminal law which they consider would have been applicable in the proceedings on the merits and which would have provided for a shorter limitation period which had preceded the final decision on the matter, but only arose later from a decision of the national constitutional court declaring a legal text interrupting the statute of limitations on criminal liability to be unconstitutional (decision of 2022) because the legislator had failed to act and failed to send the wording of the law to another to adapt the decision of this constitutional court (from 2018), which was made four years before this decision – whereby in the meantime a case law of the ordinary courts had already been established in application of the first decision, according to which the wording in the form interpreted according to the first constitutional court decision persists, with the practical effect that the statute of limitations for all criminal offenses for which no final conviction had been issued prior to the first constitutional decision was reduced by half and the criminal proceedings against those accused in this case were consequently discontinued reduced by half and the criminal proceedings against those accused in this case consequently dropped reduced by half and the criminal proceedings against those accused in this case consequently dropped according to which the wording continues to exist in the form interpreted after the first constitutional court decision, which had the practical effect that the limitation period for all criminal offenses for which there was no final conviction before the first constitutional court decision was reduced by half and the criminal proceedings against the in the accused in this matter was consequently dismissed according to which the wording continues to exist in the form interpreted after the first constitutional court decision, which had the practical effect that the limitation period for all criminal offenses for which there was no final conviction before the first constitutional court decision was reduced by half and the criminal proceedings against the in the accused in this matter was consequently dismissed?

					3. If the first two questions are answered in the affirmative, and if it is impossible to interpret it in conformity with Union law, is the principle of the primacy of Union law to be interpreted in such a way that it precludes a national rule or practice by virtue of which the ordinary national courts are bound by the decisions of the national constitutional court and are bound by the binding decisions of the national supreme court and for this reason cannot, of their own motion, ignore the case-law arising from those decisions without risking committing a disciplinary offence, even if, in the light of a judgment of the Court of Justice, they consider that this jurisprudence in particular against Art. 2 TEU, Art. 19 para. 1 subpara. 2 TEU and Art. 4 para. 3 TEU in connection with Art. 325 TFEU,
C-690/22 Shortcut	Deduction, invoice	178(a), 219, 220(1), 226(6), 273	2006/112/EC	Article 178(a), Article 219 and Article 226(6) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, should be interpreted as: they object to national tax authorities being able to refuse the right to deduct value added tax on the grounds that invoices bearing terms such as "application development services" do not comply with the formal requirements referred to to this last provision.	Are the descriptions used in the invoices at issue in this case ("application development services"), for the purposes of identifying the scope and characteristics of the services provided, sufficient in view of the correct interpretation of Articles 178(a), 219, 220, [paragraph 1,] point 1, Article 226, point 6, and Article 273 of the [VAT Directive], these descriptions not having prevented the [tax administration], during a tax audit, from assessing whether the services described there corresponded to reality, and from concluding that the "invoices were false"?
C-532/22 Westside Unicat	Place of supply, Supply of services	53	2006/112/EC	Article 53 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 in the sense that: it does not apply to services provided by a video chat recording studio to the operator of an Internet distribution platform and consisting of producing digital content in the form of interactive video sessions of an erotic nature filmed by such a studio with a view to making them available to this operator for the purposes of their distribution by the latter on said platform.	1. Is Article 53 of the VAT Directive to be interpreted as applying to services of the type at issue in this dispute, which is to say services provided by a video chat studio to a website operator, consisting in interactive sessions of an erotic nature filmed and transmitted in real [time] via the Internet (live streaming of digital content)? 2. In the event that the first question is answered in the affirmative, then, for the purposes of interpreting the phrase 'the place where those events actually take place', appearing in Article 53 of the VAT Directive, is the place where the performers appear in front of the webcam relevant, or the place where the organiser of the sessions is established, or the place where customers see the images, or should some other place be taken into account?
C-505/22 Deco Proteste – Editores	'supply of goods made	16	2006/112/EC	Article 2(1)(a) and the first paragraph of Article 16 of Council Directive 2006/112/EC of 28 November 2006 on	1) Where new subscribers are given a gift (a 'gadget') when they subscribe to periodicals, must the making of that gift be

	free of charge' & 'gift of small value'			the common system of value added tax, must be interpreted in the sense that: the delivery of a subscription gift in return for subscribing to a subscription to periodicals constitutes an incidental service to the main service consisting of the delivery of periodicals, which falls under the notion of "delivery of goods carried out for consideration" , within the meaning of these provisions, and must not be considered as a transfer of goods free of charge, within the meaning of said Article 16, first paragraph.	considered, for the purposes of Article 16 of the VAT Directive, to be: (a) a supply of goods made free of charge, separate from the transaction consisting of subscribing to the periodicals, or (b) part of a single transaction for consideration, or (c) part of a commercial package, comprising a principal transaction (the subscription to the magazine) and an ancillary transaction (making the gift), in which the ancillary transaction is considered to be a supply for consideration instrumental to the subscription to the magazine? 2) If the answer to the first question is that the making of the gift is a supply of goods made free of charge, is the setting of an annual ceiling on the overall value of gifts of 0.5% of the turnover of the taxable person in the preceding year (in addition to the limit on the unitary value) compatible with the concept of 'the application of goods … as gifts of small value' referred to in the second paragraph of Article 16 of the VAT Directive? 3) If the preceding question is answered in the affirmative, must that proportion of 0.5% of the turnover of the taxable person in the preceding year be considered to be so low that it renders the second paragraph of Article 16 of the VAT Directive ineffective? 4) Having regard also to the purposes for which it was established, does that ceiling of 0.5% of the turnover of the taxable person in the preceding year infringe the principles of neutrality, of equal treatment or non-discrimination and of proportionality?
C-453/22 Schütte	Right to deduct VAT	167, 168, 178, 203	2006/112/EC	Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, as amended by Council Directive 2010/45/EU of 13 July 2010, and the principle of value added tax (VAT) neutrality and the principle of effectiveness must be interpreted as requiring that a receiver of supplies of goods has a direct right to claim from the tax authorities the reimbursement of improperly invoiced VAT paid to his or her suppliers and paid by those suppliers to the public purse, together with related interest, in circumstances where, first, that receiver cannot be criticised for fraud, abuse or negligence but	In the circumstances of the main proceedings, do the provisions of Directive 2006/112/EC – in particular the principle of fiscal neutrality and the principle of effectiveness – require that the applicant has a right to claim reimbursement of the value added tax overpaid by him or her to his or her upstream suppliers, including interest, directly from the tax authorities, even though there is still a possibility that the upstream suppliers will at a later point in time take action against the tax authorities on the basis of a correction of the invoices, and the tax authorities may then – possibly – no longer have a right of recourse against the applicant, with the result that there is a risk that those authorities will have to reimburse the same value added tax twice?

				cannot claim that reimbursement from those suppliers due to the limitation period provided for by national law and, second, there is a procedural possibility of those suppliers subsequently claiming reimbursement of the overpaid tax from the tax authorities after having adjusted the invoices that were issued initially to the receiver of those supplies. Failing reimbursement of the VAT improperly charged by the tax authorities within a reasonable time, the damage suffered on account of the unavailability of the amount equivalent to that improperly charged VAT must be compensated by the payment of default interest.	
C-426/22 SOLE-MiZo	Interest	183	2006/112/EC	Article 183 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, as well as the principles of tax effectiveness and neutrality should be interpreted as: they oppose the practice of a Member State of calculating interest on excess deductible value added tax (VAT) withheld by that Member State beyond a reasonable period in breach of EU law Union, by applying a rate corresponding to the base rate of the national central bank, increased by two percentage points, where the interest on the said excess VAT accrues for a period between the due date of the return under of a given month and that of the declaration for the following month, without applying interest intended to compensate for the monetary depreciation caused by the passage of time, occurring after this period, and running until a date which, from a part,is subsequent to the delivery of the judgment in which the Court found this breach of EU law and, secondly, is prior to the actual payment of interest on the said excess VAT, in so far as the said practice is of such a nature to deprive the taxable person of adequate compensation for the loss caused by the unavailability of the sums concerned and not to offset the economic burden of the amounts of tax unduly withheld.	1. In circumstances in which, in accordance with national law, interest on the amount of excess deductible VAT which could not be recovered because of the paid consideration condition ('interest on the VAT') is calculated by the application of an interest rate which undisputedly covers the short-term money market credit interest rate and which corresponds to the central bank's base rate increased by two percentage points, in relation to the VAT reporting period, so that that the interest runs from the day following the lodging of the VAT return form on which the taxable person indicated an excess of VAT that had to be carried forward to the following reporting period because of the paid consideration condition until the last day for lodging the next VAT return form, must European Union law, in particular Article 183 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ('the VAT Directive'); the principles of effectiveness and equivalence, direct effect and proportionality; and the judgment of the Court of Justice of 23 April 2020 in joined Cases Sole-Mizo and Dalmandi Mezőgazdasági (C-13/18 and C-126/18) ('judgment in SoleMizo and Dalmandi Mezőgazdasági'), be interpreted as precluding a practice of a Member State, such as that at issue in the present case, which does not permit, in addition to interest on the VAT, the payment of interest to compensate the taxable person for the monetary erosion of the amount in question caused by the passage of time following that reporting period up until the actual payment of that interest? 2. If the answer to the previous question is in the affirmative, must the European Union law mentioned in that question and

					the judgment in SoleMizo and Dalmandi Mezőgazdasági be interpreted as meaning that it is compatible with that law and that judgment for a national court to set the interest rate applicable to the monetary erosion by making that rate the same as the inflation rate? 3. Must the European Union law mentioned in question 1 and the judgment in Sole-Mizo and Dalmandi Mezőgazdasági be interpreted as precluding a practice of a Member State which, in calculating the amount of the monetary erosion, also takes into account the fact that, until compliance with the paid consideration condition, in other words until payment of the consideration for the goods or the service, the taxable person concerned had at its disposal the consideration paid for the purchases and the applicable tax, and which also assesses, in addition to the inflation rate recorded during the period of monetary erosion, how long the taxable person had to forgo (could not reclaim) the VAT?
C-418/22 Cezam	Penalties, Chargeable event, Right to deduct	62(2), 63, 167, 206, 250, 273	2006/112/EC	Article 273 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax and the principles of proportionality and fiscal neutrality must be interpreted as not precluding national legislation pursuant to which the failure to comply with the obligation to declare and pay value added tax (VAT) to the Treasury is penalised by a flat-rate fine amounting to 20% of the amount of VAT which would have been due before subtracting deductible VAT, subject to the checks to be carried out by the referring court as regards the proportionate nature of the fine imposed in the case in the main proceedings.	1. Do Articles 62[(2)], 63, 167, 206, 250 and 273 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax and the principle of proportionality, as interpreted, in particular, in the judgment of the Court of Justice of 8 May 2019, EN.SA (C-712/17), taken together with the principle of neutrality, preclude provisions of national legislation such as Article 70[(1)] of the VAT Code, Article 1 of and part V of Table G in the annex to Royal Decree No 41 setting the amounts of the proportionate tax penalties in relation to value added tax, pursuant to which: – in the event of errors as to content discovered on the inspection of accounts, – and in order to sanction the failure, in whole or in part, to enter taxable transactions in relation to which the amount of tax due is greater than EUR 1 250 euros, that infringement is penalised by a flat-rate fine at a reduced rate of 20% of the tax due, without it being possible, for the purposes of calculating the fine, to deduct therefrom any input tax paid, on account of the fact that it has not been deducted because no return was submitted, where, pursuant to [Article 1(2) of] Royal Decree No 41, the scale of reductions set out in Tables A to J of the annex to that decree applies only where the infringements sanctioned have been committed without

					any intention to evade or to facilitate the evasion of the tax? 2. Is the answer to that question different if the taxable person has, voluntarily or otherwise, paid the amount of tax that has become chargeable following the inspection, so as to make good the shortfall in payment of the tax and thereby to allow the attainment of the objective of ensuring the correct collection of the tax?
C-365/22 Belgian State	Special arrangements for second-hand goods, works of art, collectors' items and antiques, Rigjt to deduct VAT	311(1)(1)	2006/112/EC	Article 311(1)(1) of Council Directive No 2006/112/EC of 28 November 2006 on the common system of value added tax, must be interpreted as meaning that definitively end-of-life motor vehicles acquired by an undertaking from the persons referred to in Article 314 of that directive and intended to be sold 'for parts' without the parts having been removed are second-hand goods within the meaning of Article 311(1)(1) of that directive where, first, they still include parts which maintain the functionalities that they possessed when new so that they can be reused as such or after repair and, secondly, it is established that those vehicles remained in the same economic cycle because of that reuse of parts.	Is Article 311(1)(1) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax to be interpreted as meaning that end-of life motor vehicles purchased from persons referred to in Article 314 of the directive by an undertaking selling second-hand vehicles and wrecks, which are intended to be sold 'for parts' without the parts having been removed from them, constitute second-hand goods within the meaning of that provision?
C-355/22 Osteopathie Van Hauwermeiren	Exemption	132(1)(c)	2006/112/EC	A national court cannot make use of a national provision enabling it to maintain certain effects of a provision of national law which it has judged to be incompatible with Council Directive 2006/112/EC of 28 November 2006 relating to the common system of value added tax, based on an alleged impossibility of retroceding the value added tax (VAT) collected unduly to customers of services provided by a taxable person, in particular due to the large number of people concerned or when these people do not have an accounting system allowing them to identify these services and their value.	Should the judgment of the Court of Justice of 8 April 1976 in Case 43/75 Defrenne v SABENA be interpreted as granting the national court autonomous power – sua sponte and without submitting a request for a preliminary ruling under Article 267 TFEU – to maintain, on the basis of a purely internal legal provision, the effects, as regards the past, of national legislation concerning the VAT exemption for medical and paramedical services in respect of which the same court (having previously, in the same dispute, submitted three requests for a preliminary ruling under Article 267 TFEU to the Court of Justice, which the Court answered by judgment of 27 June 2019 in Case C-597/17) subsequently found that the contested provision is contrary to European Union law and partially annulled that contested provision of national law, while maintaining the effects, as regards the past, of that provision of national law found to be contrary to EU law, thereby completely denying taxable persons liable for VAT the right to a refund of VAT levied in breach of EU

					law? II Is the national court entitled to maintain – autonomously and without submitting a request for a preliminary ruling under Article 267 TFEU – the effects, as regards the past, of a national provision held to be contrary to the VAT Directive, on the basis of a general reference to 'important considerations of legal certainty affecting all the interests involved, both public and private' and an alleged 'practical impossibility of refunding unduly collected VAT to the recipients of the supplies or services provided by the taxable person or of claiming payment from them in the event of an erroneous failure to charge them, particularly where a large number of unidentified persons is involved, or where the taxable persons do not have an accounting system that enables them subsequently to identify the supplies or services in question and their value' when the taxable persons have not even been given the possibility of demonstrating that such a 'practical impossibility' does not exist?
C-344/22 Gemeinde A	Taxable person	13(1)	2006/112/EC	Article 2(1)(c) of Council Directive 2006/112/EC of November 28, 2006 on the common system of value added tax is to be interpreted as follows the provision of spa facilities by a municipality does not constitute a "service for payment" within the meaning of this provision if the municipality, by virtue of a municipal statute, levies a tourist tax on visitors staying in the municipality at a certain amount per day of stay, whereby the obligation the payment of this tax is not linked to the use of these facilities, but to the stay in the municipal area and these facilities are freely accessible to everyone free of charge.	1. In circumstances such as those in the main proceedings, does a municipality which, on the basis of municipal bylaws, imposes a 'spa tax' (of a certain amount per day's stay) on visitors staying in the municipality (spa guests) for the provision of spa facilities (for example a spa park, a spa building, footpaths) carry out, by providing the spa facilities to the spa guests in return for a spa tax, an economic activity for the purposes of Article 2(1)(c) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax if the spa facilities are in any event freely accessible to everyone (and therefore also, for example, to residents not subject to the spa tax or to other persons not subject to the spa tax)? 2. If the answer to Question 1 is in the affirmative: In the circumstances in the main proceedings described above, is the municipal territory alone the relevant geographic market for the purpose of examining whether treating the municipality as a non-taxable person would lead to 'significant distortions of competition' within the meaning of the second subparagraph of Article 13(1) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax?

C-289/22 A.T.S. 2003	Deduction, evasion	167, 168(a), 178(a)	2006/112/EC	1. Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as precluding a national practice whereby the choice of a taxable person to carry on an economic activity in a way that enables that taxable person to reduce his or her costs is classified as 'an unlawful exercise of the right' and, on that ground, that taxable person is refused the right to deduct input value added tax, where it has not been established that there is a wholly artificial arrangement which does not reflect economic reality and is set up with the sole aim or, at the very least, with the essential aim, of obtaining a tax advantage the grant of which would be contrary to the purposes of that directive. 2. Directive 2006/112 must be interpreted as not precluding the tax authority from refusing a taxable person the right to deduct value added tax (VAT) in respect of a supply of services, on the basis of findings resulting from witness statements in the light of which that tax authority called into question the existence of that supply of services or considered that it was connected with VAT fraud, if, in the first case, it is not established by the taxable person that that supply of services has actually been made or if, in the second case, it is established by that tax authority, in accordance with the rules of evidence under national law, that that taxable person committed VAT fraud or knew or ought to have known that the transaction relied on as a basis for the right of deduction was connected with such a fraud. 3. Directive 2006/112 must be interpreted as meaning that – it precludes the tax authority from refusing a taxable person the right of deduction by considering as sufficient evidence of value added tax (VAT) fraud the	Are Articles 167, 168(a) and 178(a) of the VAT Directive 1 to be interpreted as meaning that, if the tax authority finds, in respect of any member of a supply chain, that there has been an infringement of special legislation concerning the services provided under a contract concluded with the taxpayer or under agreements concluded between the members of the chain, or an infringement of any other legislation, such an infringement is sufficient in itself, as an objective circumstance, to establish the existence of tax evasion, even where the activities of the members of the chain are lawful in all respects, or does the tax authority also have to specify in that case what the tax evasion consists of, and by which members of the chain and by means of what action it has been committed? In that context, if such a breach is found, is it necessary for the tax authority to examine the causal link between the breach of the regulatory obligations governing the economic activity and the taxpayer's right of deduction, so that it is only if such a link is established that it can refuse the taxpayer his or her right to deduct VAT? Having regard to those articles of the VAT Directive, and the right to a fair trial enshrined as a general principle of law in Article 47 of the Charter of Fundamental Rights of the European Union and the fundamental principles of proportionality and legal certainty, can the taxpayer be required, in the context of his or her general duty of control, to verify whether the previous members of the chain have complied with the obligations laid down by special legislation for carrying out the services invoiced and the conditions to operate lawfully? If that question is answered in the affirmative, is this a continuous obligation for the taxpayer for the duration of the legal relationship or, if appropriate, how often must it be complied with? Are Articles 167, 168(a) and 178(a) of the VAT Directive to be interpreted as meaning that, if the taxpayer finds that any previous member of the chain has failed to fulfil his or her obligations, a duty arises for the taxpayer not to exercise his or her right to deduct input VAT in such a case, failing which the application of the VAT deduction would be regarded as tax evasion? Are those articles of the VAT Directive, in light of the principles

				fact that the taxable person, or other traders acting upstream in the supply chain, have breached the national rules on the supply of services at issue, without an actual link between that breach and the right to deduct VAT being established; – such a breach may, however, depending on the factual circumstances of the case, constitute one of a number of indications of such a fraud and evidence which may be taken into account, in an overall assessment of the circumstances, to establish that the taxable person is the perpetrator of or actively participated in that fraud, or to establish that that taxable person knew or ought to have known that the transaction relied on as a basis for the right of deduction was connected with that fraud; – it is for the tax authority to characterise the elements constituting VAT fraud, to adduce evidence of fraudulent activity and to establish that the taxable person is the perpetrator of or actively participated in that fraud, or knew or ought to have known that the transaction relied on as a basis for the right of deduction was connected with that fraud; – that requirement does not necessarily involve identifying all the perpetrators of the fraud and their respective actions. 4. Directive 2006/112, read in conjunction with the principle of proportionality, must be interpreted as meaning that it is not, in principle, for the taxable person wishing to exercise the right to deduct value added tax (VAT) to verify that the supplier or other traders acting upstream in the supply chain have complied with the national rules on the supply of services at issue as well as the other national rules applicable to their activity. However, where there are indications, resulting from the breach of those rules and which are such as to give rise to suspicions on the	of legal certainty and fiscal neutrality, to be interpreted as meaning that, when examining and categorising the fraudulent nature of the chain, and also when establishing the relevant facts and assessing the evidence supporting those facts, the tax authority cannot disregard the provisions of the special legislation relating to services invoiced, in particular the rules governing the rights and obligations of the parties? Is it consistent with the abovementioned articles of the VAT Directive, and with the right to a fair trial enshrined as a general principle of law in Article 47 of the Charter and with the fundamental principle of legal certainty, for the tax authority [to adopt] a practice whereby, as a result of a review of the right of deduction in respect of an economic transaction carried out in the course of supplying services, the actual existence of that economic transaction, documented by invoices, contracts and other accounting records, may be refuted on the basis of the findings made by the inspection authority during the inspection, the statements made during the inspection by the persons inspected and the witness statements made by employees engaged through temporary employment agencies as to what they think of their employment relationship, how they legally define it and who they consider to be the employer? Is it compatible with the abovementioned articles of the VAT Directive, and also with the right to a fair trial enshrined in Article 47 of the Charter and with the fundamental principle of legal certainty for the tax authority [to adopt] a practice whereby the choice of a taxpayer to carry out his or her economic activity in a way that enables that taxpayer to reduce his or her costs as much as possible is classified as an unlawful exercise of the right and, on that basis, the tax authority exercises its right to reclassify contracts in such a way as to create a contract between parties who were not previously in a contractual relationship?

				part of the taxable person, at the time the acquisition is made, of irregularities or of fraud, that taxable person may be required to exercise greater care and to take measures that could reasonably be expected of him or her to ensure that, through that acquisition, he or she is not participating in a transaction connected with VAT fraud.	
C-288/22 Administration de l'Enregistrement, des Domaines and de la TVA	Taxable person	9	2006/112/EC	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 in the sense that the member of the board of directors of a limited company governed by Luxembourg law carries out an economic activity, within the meaning of this provision, if he provides services for consideration to this company as well as if this activity has a permanent character and is carried out against remuneration whose methods of setting are predictable. 2) The first subparagraph of Article 9(1) of Directive 2006/112 must be interpreted in the sense that the activity of member of the board of directors of a public limited company under Luxembourg law is not exercised independently, within the meaning of this provision, when, despite the fact that this member freely organizes the modalities of execution of his work, he himself receives the emoluments constituting his income, acts in his own name and is not subject to a link of hierarchical subordination, he does not act on his own behalf or under his own responsibility and does not support the economic risk linked to its activity.	Is a natural person who is a member of the board of directors of a public limited company incorporated under Luxembourg law carrying out an "economic" activity within the meaning of Article 9 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, 1 and more specifically, are percentage fees received by that person to be regarded as remuneration paid in return for services provided to that company? Is a natural person who is a member of the board of directors of a public limited company incorporated under Luxembourg law carrying out his or her activity "independently", within the meaning of Articles 9 and 10 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax?
C-282/22 Dyrektor Krajowej Informacji Skarbowej	Taxable transaction, Composite supply	14(1), 24(1)	2006/112/EC	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, should be interpreted as: constitutes a "supply of goods", within the meaning of Article 14(1) of Directive 2006/112, as amended, a single and complex supply consisting of:	The composite services provided at charging points for users of electric vehicles, consisting of: a) making charging equipment available (including integrating the charger used with the control system of the vehicle concerned), b) supplying electrical energy with the required parameters for the batteries of electric vehicles;

				– access to charging equipment for electric vehicles (including the integration of a charger into the vehicle's operating system); – the transmission of electricity with parameters duly adapted to the batteries of this vehicle; – the technical assistance necessary for the users concerned, and – the provision of computer applications allowing the user concerned to reserve a connector, consult the history of transactions as well as buy credits accumulated in a digital wallet and to be used to pay for recharges.	c) providing the necessary technical support for the vehicle users, d) making a specialized platform, a specialized website or a specialized application available to users for reserving a specific connector, consulting the overview of previous transactions and payments, and using a so-called e-wallet to to pay amounts due for the different charging sessions – supplies of goods within the meaning of Article 14(1) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax … or services within the meaning of Article 24(1) of this directive?
C-239/22 Belgian State and Promo 54	Exemption	2, 9(1), 12, 14, 135(1)(j)	2006/112/EC	Article 135(1)(j) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, read in conjunction with Article 12(1) and 2, thereof, should be interpreted as: the exemption provided for by this first provision for the delivery of buildings or part of a building and the land adjoining it, other than those whose delivery is made before their first occupation, also applies to the delivery of a building having been the subject of a first occupation before its conversion, even if the Member State concerned has not defined, in national law, the procedures for applying the criterion of first occupation to the conversion of buildings, such as the second of these provisions authorized it to do so	Are Article 12(1) and (2) and Article 135(1)(j) of Council Directive 2006/112/EC of November 28, 2006 on the common system of value added tax to be interpreted as meaning that, where a Member State has not defined the procedure for applying the criterion of first use to the conversion of buildings, the supply following the conversion of building which, before the conversion, was first used, wuthin the meaning of Article 12(1)(a) of the third subparagraph of Article 12(2) of the Directive, is still exempt from value added tax?
C-232/22 Cabot Plastics Belgium	Fixed Establishment	44.45	2006/112/EC	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 of Council Implementing Regulation (EU) No 282/2011 of 15 March 2011 laying down implementing measures for Directive 2006/112,	(1) In the case of services supplied by a taxable person established in a Member State to another taxable person acting as such and whose business is established outside the European Union, while they are separate and legally independent entities but are part of the same group, the service provider undertakes by contract to use its facilities and personnel exclusively for the manufacture of products for the customer and these products

				must be interpreted as meaning that a taxable person receiving services, whose business is established outside the European Union, does not have a fixed establishment in the Member State in which the provider of the services concerned – which is legally independent from that recipient – is established, where that recipient does not have a suitable structure in terms of human and technical resources capable of constituting that fixed establishment, even where the taxable person providing the services provides to that taxable person receiving services, pursuant to an exclusive contractual undertaking, tolling services and a series of ancillary or additional services, contributing to the business of that taxable person receiving services in that Member State.	are subsequently sold by the customer,giving rise to taxable supplies of goods to which the service provider provides logistical assistance and which take place in the Member State in question, Article 44 of Council Directive 2006/112/EC of 28 November 2006 and Article 11 of Regulation (EU) No 282/ [2011] of the Council of 15 March 2011 be interpreted as meaning that the taxpayer established outside the European Union must be regarded as having a permanent establishment in that Member State?282/[2011] of 15 March 2011 be interpreted as meaning that the taxpayer established outside the European Union must be regarded as having a permanent establishment in that Member State?282/[2011] of 15 March 2011 be interpreted as meaning that the taxpayer established outside the European Union must be regarded as having a permanent establishment in that Member State? (2) Should Article 44 of Directive 2006/112/EC and Article 11 of Council Regulation (EU) No 282/[2011] of 15 March 2011 laying down measures for the implementation of Directive 2006/112/EC on the common system of value added tax, be interpreted as meaning that a taxable person may have a permanent establishment if the necessary human and technical resources come from his supplier who is legally independent but is part of the same group and who is located there contractually commits to deploy these resources exclusively and for the benefit of that taxpayer? (3) Should Article 44 of Directive 2006/112/EC and Article 11 of Council Regulation (EU) No 282/[2011] of 15 March 2011 laying down measures for the implementation of Directive 2006/112/EC on the common system of value added tax shall be interpreted as meaning that a taxable person has a permanent establishment in the Member State of his supplier where the latter, in performance of an exclusive contractual obligation, for the benefit of that taxable person, is in addition to contract manufacturing activities in the strict sense,provides a series of additional or additional services and thus contribute to the realization of sales concluded by the said taxable person from his seat outside the European Union, but which give rise to taxable supplies of goods which, according to VAT legislation, are located in the territory of said Member State?

C-180/22 Mensing	Margin scheme, Taxable amount	315	2006/112/EC	Articles 312 and 315 and the first paragraph of Article 317 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 value added tax paid by a taxable dealer in respect of the intra-Community acquisition of a work of art, the subsequent supply of which is subject to the margin scheme under Article 316(1) of that directive, forms part of the taxable amount of that supply.	1. In circumstances such as those of the main proceedings, in which a taxable person relies on the basis of the judgment of the Court of 29 November 2018 (Mensing, C-264/17, EU:C:2018:968), must the taxable amount be determined? that the supply of works of art, which were supplied to him at an earlier stage by the maker (or his rightful claimants) in the context of an exempt intra-Community supply, is also subject to the profit margin scheme within the meaning of Articles 311 et seq. of Directive 2006/112/ EC of the Council of 28 November 2006 on the common system of value added tax,pursuant to paragraph 49 of this judgment must be determined solely in accordance with EU law, so that the interpretation by the national court of last instance of a rule of national law (in this case: Paragraph 25a(3), third sentence, of the Umsatzsteuergesetz, Law on turnover tax) according to which the tax on intra-Community acquisitions does not form part of the taxable amount, is not permissible?Turnover Tax Act) according to which the tax on intra-Community acquisitions does not form part of the taxable amount, is not permissible?Turnover Tax Act) according to which the tax on intra-Community acquisitions does not form part of the taxable amount, is not permissible? 2. If the first question is answered in the affirmative, are Articles 311 et seq. of Directive 2006/112/EC on the common system of value added tax to be interpreted as meaning that, when the profit margin scheme is applied to supplies of works of art which have been delivered to him at an earlier stage by the maker (or his rightful claimants) in the context of an intra-Community acquisition, the tax on the intra-Community acquisition reduces the profit margin,or is there an unintended lacuna in EU law in this regard which, in the context of further development of the law, cannot be filled by case-law but only by the EU legislature?
C-146/22 Dyrektor Krajowej Informacji Skarbowej	Rate	2(1)(a) and (c), Article 14(1), Article 24(1) and Article 98(1) to (3)	2006/112/EC	Article 98 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, as amended by Council Directive (EU) 2018/1713 of 6 November 2018 , read in conjunction with Annex III, points 1 and 12a thereof, Article 6 of Council Implementing Regulation (EU) No 282/2011 of 15 March 2011 laying down measures execution of Directive	1. Does Article 2(1)(a) and (c), Article 14(1), Article 24(1) and Article 98(1) to (3) of Council Directive 2006/112/EC of 28 November 2006 on the common system of taxation on value added tax (OJ 2006 L 347, p. 1) preclude, in read in conjunction with Article 6(1) and (2) of Council Implementing Regulation (EU) No 282/2011 of 15 November 2011 on the application of the VAT Directive of March 2011 laying down implementing measures for

				2006/112, as well as the principle of fiscal neutrality, must be interpreted in the sense that: it is not opposed to national regulations which provide that foodstuffs composed of the same main ingredient and meeting the same need for an average consumer are subject to two different reduced rates of value added tax (VAT), depending on whether they are sold at retail in a store or they are prepared and supplied hot to a customer at his request for immediate consumption, provided that these foodstuffs do not have similar properties despite the main ingredient they contain have in common or that the differences between those goods, including the related services which accompany their supplies, significantly influence the decision of the average consumer to purchase one or the other of them .	Directive 2006/112/EC on the common system of value added tax Directive 2006/112/EC on the common system of value added tax (recast) (OJ 2011 L7, p. 1), in conjunction with points 1 and 12a of Annex III to that Directive and points 4 and 7 of recitals 8 and 12 of the VAT Directive, as well as the principle of loyal cooperation, the principle of tax neutrality, the principle of the legality of taxation and the principle of legal certainty of such national legislation legislation, such as that at issue in the present case, which provides for a reduced VAT rate in 5 % for foodstuffs, including beverages containing milk, by reference to the code Combined Nomenclature (CN) code 2202, while excluding foodstuffs from that rate, other than beverages containing milk, which are classified as services catering services on the basis of the Polish Statistical Classification (PKWiU 56), and applies a reduced rate to these goods (their supply or services) VAT at the rate of 8 % if the average consumer, when purchasing those goods or considers those goods (services) to satisfy the same need? 2. Is the principle of tax neutrality and the principle of legal certainty compatible with the administrative practice which leads to the application of two different reduced VAT rates on goods, which have the same objective characteristics and features, depending on the provision of services consisting in the preparation and supply of such goods, thereby adistinguishing between goods from a subjective rather than an objective point of view?
C-127/22 Balgarska telekomunikatsionna kompania	Deduction	185	2006/112/EC	1. Article 185(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 writing off goods which the taxable person considered to have become unusable in the course of his or her usual economic activities, followed by the sale of those goods as waste, which was subject to value added tax (VAT), does not constitute a 'change … in the factors used to determine the amount to be deducted', within the meaning of that provision. 2. Article 185 of Directive 2006/112	(1) Is Article 185(1) of Directive 2006/112/EC to be interpreted as meaning that the scrapping of goods in the sense of the derecognition of economic goods or stocks from the taxable person's balance sheet, on the ground that they are expected to be will no longer bring economic benefits because, for example, they are worn out, defective or unsuitable, or cannot be used for their intended purpose, amounts to a change occurring after the VAT return in accordance with the (Bulgarian Law on Value Added Tax; after this:"ZDDS") occurred in the elements taken into account for determining the amount of the deduction in respect of the value added tax already paid at the time of purchase of the goods, which implies the obligation to make the deduction to be reviewed when the discarded goods are subsequently sold as goods listed in Annex 2, which constitutes a

				must be interpreted as meaning that writing off goods, which the taxable person considered to have become unusable in the course of his or her usual economic activities, followed by the voluntary destruction of those goods, constitutes a 'change … in the factors used to determine the amount to be deducted', within the meaning of paragraph 1 of that article. However, such a situation constitutes 'destruction', within the meaning of the first subparagraph of paragraph 2 of that article, irrespective of its voluntary nature, with the result that that change does not give rise to an adjustment obligation provided that that destruction is duly proved or confirmed and that the goods had objectively lost all usefulness in the taxable person's economic activities. The duly proven disposal of goods must be treated in the same way as their destruction in so far as it actually entails the irreversible disappearance of those goods. 3. Article 185 of Directive 2006/112 must be interpreted as meaning that it precludes provisions of national law which provide for the adjustment of input VAT deducted upon acquisition of goods where they have been written off, the taxable person having considered that they had become unusable in the course of his or her usual economic activities and where, subsequently, those goods were either sold subject to VAT or destroyed or disposed of in a way which effectively means that they have disappeared irreversibly, provided that such destruction is duly proved or confirmed and that the goods had objectively lost all usefulness in the taxable person's economic activities.	taxable supply?what constitutes a taxable supply?what constitutes a taxable supply? (2) Is Article 185(1) of Directive 2006/112/EC to be interpreted as meaning that the scrapping of goods in the sense of the derecognition of economic goods or stocks from the taxable person's balance sheet, on the ground that they are expected to be will no longer provide economic benefits because, for example, they are worn out, defective or unsuitable, or cannot be used for their intended purpose, amounts to a change that occurred after the VAT return in accordance with the ZDDS in the elements taken into account for determining the amount of the deduction in respect of the value added tax already paid when the goods were purchased, which entails the obligation to review the deduction when the discarded goods have subsequently been destroyed or removed and this has been duly proven and demonstrated? (3) If the first or second question, or both questions, are answered in the affirmative, must Article 185(2) of Directive 2006/112/EC be interpreted as meaning that the scrapping of goods under the above circumstances constitutes a case of duly constitutes proven and proven destruction or loss of a good, which does not give rise to an obligation to adjust the deduction in respect of the VAT paid on the acquisition of the goods? (4) Is Article 185(2) of Directive 2006/112/EC to be interpreted as meaning that, in the case of duly proven and proven destruction or loss of property, the adjustment of the deduction may be waived only if the destruction or loss was caused by events beyond the taxpayer's control and could not have been foreseen or prevented by him? 5) If the answer to the first or second question, or both questions, is in the negative, does Article 185(1) of Directive 2006/112/EC preclude national legislation such as that of Article 79(3) respectively? ZDDS, in the version in force until December 31, 2016, and Article 79(1) ZDDS, in the version in force since January 1, 2017, which provides for the obligation to review for the scrapping of goods the deduction, even if the goods have

					subsequently been sold – which is a taxable supply of goods within the meaning of Annex 2 – or destroyed or removed and has this been duly proven and demonstrated?
C-114/22 Dyrektor Izby Administracji Skarbowej w Warszawie	Deduction	167, 168(a), 178(a), 273	2006/112/EC	Article 167, Article 168(a), Article 178(a) and Article 273 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, as amended by Council Directive 2010/45/EU of 13 July 2010, read in the light of the principles of fiscal neutrality and proportionality, must be interpreted as meaning that: They preclude national legislation under which the taxable person is deprived of the right to deduct input value added tax paid merely because a taxable economic transaction is regarded as fictitious and void pursuant to the provisions of national civil law, without it being necessary to establish that the factors permitting classification, under EU law, that fictitious transaction is combined or, where that transaction has actually been carried out, is the result of value added tax fraud or abuse of rights.	Should Article 167, Article 168(a), Article 178(a) and Article 273 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1, as amended) and the principles of proportionality and neutrality are interpreted as precluding a national provision such as Article 88(3bis)(4)(c) of the Ustawa o podatku od towarów i usług (Law on the Taxation of Goods and Services) of 11 March 2004 (Dz. U. 2011, No. 177, Item No. 1054, as amended),which denies a taxable person the right to deduct VAT on the acquisition of a right (goods) which, under national civil law, has been made only in appearance, irrespective of whether the intended outcome of the transaction was a tax advantage the grant of which would be contrary with one or more objectives of the Directive and whether that result was the essential objective of the chosen contractual solution?irrespective of whether the intended result of the transaction was a tax advantage the grant of which would conflict with one or more of the objectives of the Directive and whether that result was the essential aim of the contractual solution chosen?irrespective of whether the intended result of the transaction was a tax advantage the grant of which would conflict with one or more of the objectives of the Directive and whether that result was the essential aim of the contractual solution chosen?
C-108/22 Dyrektor Krajowej Informacji Skarbowej	TOMS	306	2006/112/EC	Article 306 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 service provided by a taxable person, which consists in purchasing accommodation services from other taxable persons and reselling them to other economic operators, is covered by the special value added tax scheme applicable to travel agents, even though those services are not accompanied by ancillary services.	Must Article 306 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax […] be interpreted as being applicable to a taxable person who is a hotel services consolidator and who purchases accommodation services and resells them to other economic operators, in cases where those transactions are not accompanied by any other ancillary services?
C-42/22 Global, Companhia de Seguros	Exemption	135(1)(a)	2006/112/EC	1) Article 135(1)(a) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax,	A. Must Article 13(B)(a) of the Sixth VAT Directive, and, therefore, the current Article 135(1)(a) of the VAT Directive, be interpreted as meaning that the concept of 'insurance and

				should be interpreted as: operations consisting, for an insurance company, in selling to third parties wrecks of motor vehicles, damaged during claims covered by this company, which it has acquired from its policyholders do not fall within the scope of application of this provision. 2) Article 136(a) of Directive 2006/112 should be interpreted as: operations consisting, for an insurance company, in selling to third parties wrecks of motor vehicles, damaged during claims covered by this company, which it has acquired from its policyholders do not fall within the scope of application of this provision. 3) The principle of fiscal neutrality inherent in the common system of value added tax should be interpreted as: it does not oppose the absence of exemption for operations consisting, for an insurance company, of selling to third parties the wreckage of motor vehicles, which have been involved in accidents covered by this company, that it a acquired from its policyholders when these acquisitions did not give rise to a right of deduction.	reinsurance transactions' includes, for the purposes of exemption from VAT, related or supplementary activities such as the purchase and sale of parts from written-off vehicles? B. Must Article 13(B)(c) of the Sixth VAT Directive, and, therefore, the later Article 136(a) of the VAT Directive, be interpreted as meaning that parts from written-off vehicles are regarded as being purchased and sold solely for an exempt entity, where those goods have not given rise to the right to deduction of VAT? C. Is it contrary to the principle of VAT neutrality for the sale of parts from written-off vehicles by insurance companies not to be exempt from VAT where there was no right to deduction of VAT?
C-729/21 Dyrektor Izby Administracji Skarbowej w Łodzi	Taxable transaction, Transfer of Going Concern	19	2006/112/EC	1) Article 19, first paragraph, of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, should be interpreted as: it is not opposed to a provision of national law which provides that the "transmission of a total or partial universality of goods" is not subject to value added tax,	1. Are the provisions of EU law on VAT to be interpreted as meaning that a national provision such as Article 6(1) of the ustawa o podatku od towarów i usług (Law on the taxation of goods and services) of 11 March 2004 (Dz. U 2021, item no. 685), which excludes the levying of tax on the supply of an independent part of an undertaking, may be applied without making the application of such an exemption subject to the condition laid down in Article 19 of Directive 2006/ 112/EC of the Council of 28 November 2006 on the common system of value

				without subjecting its applicability to a condition relating to that the beneficiary continues the person of the transferor. 2) The first paragraph of Article 19 of Directive 2006/112 should be interpreted as: falls under the concept of "transmission of a total or partial universality of goods" the transfer of part of a company, even though all the tangible and intangible elements that constitute it have not been transferred to the acquirer , provided that all the elements transmitted are sufficient to allow this company to pursue an independent economic activity.	added tax (OJ 2006,L 347, p. 1, as amended), that is to say, succession in the rights of the seller by the buyer? 2. If the first question is answered in the affirmative: for the purpose of applying the exemption provided for in Article 6(1) of the VAT Act, must all the elements of such an independent part of the seller's assets be transferred and does any change imply this point (in particular the non-takeover of insurance contracts and of the management of the transferred goods) that a taxable supply of goods has taken place?
C-713/21 Finanzamt X	Composite supply	1(2), 2(1)(c), 9(1)	2006/112/EC	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: a single supply provided by the owner of a competition horse training stable, consisting in the stabling and training of horses and the participation of horses in competitions constitutes a supply of services for consideration, within the meaning of that provision, where the horse owner remunerates that supply by assigning half of the claim to prize money to which he or she is entitled in the event of successful participation in a competition.	In relation to the meaning of Article 2(1)(c) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, as interpreted in the judgment of the Court of Justice of the European Union of 10 November 2016, Baštová, C-432/15 (EU:C:2016:855): does the owner of a competition horse training stable provide the horse owner with a single supply, consisting in the stabling and training of horses and the participation of horses in competitions, for consideration even where the horse owner remunerates that supply by assigning half of the claim to prize money to which he or she is entitled in the event of successful participation in a competition?
C-677/21 Fluvius Antwerpen	Taxable transactuion	13(1)	2006/112/EC	1. Article 2(1)(a) 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, read in conjunction with Article 14(1) of that directive, must be interpreted as meaning that the supply of electricity by a distribution network operator, even if	Must Article 2(1)(a), read in conjunction with Article 14(1) of Directive 2006/112/EC, be interpreted as meaning that the unlawful usage of energy is a supply of goods, being the transfer of the right to dispose of tangible property as owner? If not, must Article 14(2)(a) of Directive 2006/112/EC be interpreted as meaning that the unlawful usage of energy is a supply of goods, being a transfer, by order made by or in the

				involuntary and the result of unlawful conduct on the part of a third party, constitutes a supply of goods for consideration entailing the transfer of the right to dispose of tangible property. 2. Article 9(1) of Directive 2006/112, as amended by Directive 2009/162, must be interpreted as meaning that the supply of electricity by a distribution network operator, even if involuntary and the result of unlawful conduct on the part of a third party, constitutes an economic activity of that operator inasmuch as it gives rise to a risk inherent in its activity as an electricity distribution network operator. Where that economic activity is carried out by a body governed by public law acting as a public authority, such an activity, referred to in Annex I to that directive, can be regarded as being carried out on such a small scale as to be negligible within the meaning of the third subparagraph of Article 13(1) of that directive only if it is of such minimal scale in space or time and, consequently, of such a slight economic impact that the distortions of competition likely to result are liable to be, if not nil, at the very least insignificant.	name of a public authority or in pursuance of the law, of the ownership of property against payment of compensation? Must Article 9(1) of Directive 2006/112/EC be interpreted as meaning that, if Fluvius Antwerpen is entitled to compensation for unlawfully used energy, it is to be regarded as a taxable person since the unlawful usage is the result of an "economic activity" of Fluvius Antwerpen, namely the exploitation of tangible property for the purposes of obtaining income therefrom on a continuing basis? If Article 9(1) of Directive 2006/112/EC must be interpreted as meaning that the unlawful usage of energy constitutes an economic activity, must the first paragraph of Article 13(1) of Directive 2006/112/EC then be interpreted as meaning that Fluvius Antwerpen is a public authority and, if so, must the third paragraph of Article 13(1) then be interpreted as meaning that the unlawful usage of energy is the result of an activity of Fluvius Antwerpen that is not carried out on such a small scale as to be negligible?
C-664/21 NEC PLUS ULTRA COSMETICS	Exemption	131. 138(1)	2006/112/EC	Article 131 and Article 138(1) of 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, should be interpreted as: they do not preclude national legislation which prohibits the production and collection of new evidence, which establishes that the substantive conditions provided for in Article 138(1) of that directive are fulfilled, during the administrative procedure which led to the adoption of the tax decision, in particular after the tax audit operations but before the adoption of this decision,	Do the provisions of the VAT Directive, in particular Articles 131 and 138(1) thereof, and the principles of EU law, in particular the principles of tax […] neutrality, effectiveness and proportionality, preclude national legislation which prohibits the submission and acceptance of new evidence to demonstrate satisfaction of the substantive requirements laid down in Article 138(1) of the VAT Directive, already during the administrative procedure at first instance, and more specifically in the context of the observations submitted on the tax inspection report issued before a tax assessment notice has been issued?

				provided that the principles of equivalence and effectiveness are respected.	
C-620/21 Momtrade Ruse	Exemption	132(1)(g)	2006/112/EC	1) Article 132(1)(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, should be interpreted as: on the one hand, the provision of social services provided to natural persons residing in a Member State other than that in which the service provider has established the seat of his economic activity, may be exempted under this provision and, on the other hand, it is irrelevant in that regard that that service provider used a company established in that other Member State to contact its customers. 2) Article 132(1)(g) of Directive 2006/112, as amended by Directive 2008/8, should be interpreted as: where a company provides social services to natural persons residing in a Member State other than that in which that company has established its seat of economic activity, the nature of those services and the characteristics of that company for the purposes of determining whether the said benefits fall within the concept of 'provision of services […] closely linked to social assistance and social security […] carried out by […] [a body recognized] as having a social character by the Member State concerned', within the meaning of that provision, must be examined in accordance with the law, transposing Directive 2006/112, as amended, of the Member State where the said company has established its economic activity. 3) Article 132(1)(g) of Directive 2006/112, as amended by Directive 2008/8,	Can Article 132(1)(g) of the VAT Directive be interpreted as meaning that a commercial undertaking registered in a Member State (in this case Bulgaria) as a provider of social services may rely on that provision in order to make a tax exemption for social services that it has provided to natural persons who are nationals of other Member States in those Member States? Is it important for the answer to this question that the provider has been presented with the recipients of the services by trading companies that are registered in the Member States where the services are provided? If the first question is answered in the affirmative, on the basis of what criteria and according to which law – Bulgarian and/or Austrian and German law – is it necessary, in the interpretation and application of the relied upon provision of EU law, to assess whether the controlled company is 'as institution of a social nature' is recognized and considered to be services 'closely related to social work and social security'? According to that interpretation, is the fact that a commercial undertaking is registered as a provider of social services as defined under national law sufficient for the undertaking to be classified as an institution recognized by the Member State concerned as an 'institution of a social nature'?

				should be interpreted as: the fact that a company providing social services is registered with a public body of the taxing Member State as a provider of social services in accordance with the legislation of that Member State is not sufficient to consider that this company falls within the concept of "[a body recognized] as having a social character by the Member State concerned", within the meaning of that provision, only when such registration is subject to prior verification by the competent national authorities of the social character of that company for the purposes of that provision.	
C-616/21 Gmina L.	Taxable person (public authority)	2(1), 9(1),13(1)	2006/112/EC	Article 2(1), Article 9(1) and Article 13(1) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value tax added, should be interpreted as: does not constitute a provision of services subject to value added tax the fact for a municipality to have a company carry out asbestos removal and collection of asbestos products and waste, for the benefit of its resident owners who have them expressed the wish, when such an activity is not aimed at obtaining revenue of a permanent nature and does not give rise, on the part of these residents, to any payment, these operations being financed by public funds.	Must the provisions of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1, as amended), in particular Articles 2(1), 9(1) and 13(1) of that directive, be interpreted as meaning that a municipality (a public authority) is to be regarded as a taxable person for VAT purposes in respect of the implementation of a programme for the removal of asbestos from properties located within that municipality which are owned by residents who do not incur any expense in that regard? Or is the implementation of such a programme included in the activities of the municipality as a public authority which are undertaken in order to fulfil its tasks of protecting the health and life of its residents and protecting the environment, in which connection the municipality is not regarded as a taxable person for VAT purposes?
C-615/21 Napfény-Toll	Tax procedure	Recital 8	2006/112/EC	The principles of legal certainty and effectiveness of EU law must be interpreted as not precluding legislation of a Member State or the related administrative practice, under which, in relation to value added tax, the limitation period in respect of the right of the tax authorities to assess that tax is suspended for the whole duration of judicial review, regardless of the number of times the administrative tax procedure has had to be repeated following those reviews and with no ceiling on the cumulative duration of the suspensions of that	Should the principles of legal certainty and effectiveness, which are part of European Union law, be interpreted as not precluding national legislation, such as Paragraph 164(5) of az adózás rendjéről szóló 2003. évi XCII. törvény (Law No. XCII of 2003 establishing the Fiscal Procedure Code; hereinafter 'Old Code'), which does not allow the court to exercise any discretion, and the practice based on that law according to which the prescription of actions is not subject to any limitation period? XCII of 2003 enacting the Tax Procedure Code; hereinafter: "Old Tax Procedure Code"), which leaves no discretion to the court,

				period, including in cases where the court ruling on a decision of the tax authority concerned taken as part of a repeat procedure, following on from an earlier court decision, finds that that tax authority failed to comply with the guidance contained in that court decision.	and the practice based on it according to which the limitation of the tax authorities' right to determine value added tax (hereinafter: "VAT)" is suspended during the entire duration of the administrative appeal procedures, regardless of the number of new procedures after referral back by the judge, and the duration of the periods of suspension during the administrative appeal procedures are added together without time limitation, even if the judge found, with respect to the decision of the tax authority made in a new procedure after referral back, that the tax authority had not complied with the directions given by the judge in an earlier procedure, i.e. that the tax authority is to blame for the fact that an administrative appeal procedure was again instituted?
C-612/21 Gmina O.	Taxable person (public authority)	2,9,13	2006/112/EC	Article 2(1), Article 9(1) and Article 13(1) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value tax added, should be interpreted as: does not constitute a delivery of goods and a provision of services subject to value added tax the fact for a municipality to deliver and install, through the intermediary of a company, renewable energy systems for the benefit of its resident owners who have expressed the wish to be equipped with them, when such activity is not intended to obtain revenue of a permanent nature and only gives rise, on the part of these residents, to a payment covering at most a quarter of the costs incurred, the balance being financed by public funds.	1. Must the provisions of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1 as amended), in particular Articles 2(1), 9(1) and 13(1) thereof, be interpreted as meaning that a municipality (a public authority) acts as a taxable person for VAT purposes in carrying out a project whose objective is to increase the proportion of renewable energy sources by means of entering into a civil- law contract with property owners, under which the municipality undertakes to install renewable energy source systems on their property and – after a certain period of time has elapsed – to transfer the ownership of those systems to the property owners? 2. If the answer to the first question is in the affirmative, must European cofinancing received by a municipality (a public authority) for the implementation of projects involving renewable energy sources be included in the taxable amount within the meaning of Article 73 of that directive?
C-519/21 DGRFP Cluj		9, 12, 14, 62, 63, 65, 73, 78, 167, 168(a), 178(a),179	2006/112/EC	1. Articles 9 and 11 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 parties to a contract relating to an association without legal personality, which was not registered with the competent tax authorities before the economic activity concerned commenced, cannot be regarded as 'taxable persons' along with the taxable person which is liable for tax on the taxable transaction.	1) Can the VAT Directive (2006/112) in general and Articles 9, 12, 14, 62, 63, 65, 73 and 78 thereof in particular, in a specific context such as that at issue in the main proceedings , shall be interpreted as meaning [that]: with regard to the occurrence of the chargeable event in taxable transactions relating to the supply of immovable property and the manner in which the relevant taxable amount is determined, natural persons who are united by agreement in a partnership without legal personality with the taxpayer who is obliged to pay the tax on the

				2. Directive 2006/112, the principle of proportionality and the principle of fiscal neutrality must be interpreted as meaning that a taxable person, where it does not hold an invoice issued in its name, must be granted the right to deduct the input value added tax paid by another party to an association without legal personality with a view to carrying out that association's economic activity, even if the taxable person is liable in respect of that activity, where there is no objective evidence that the goods and services at issue in the main proceedings were actually provided as inputs by taxable persons for the purposes of its own transactions subject to value added tax.	transactions performed at a later stage, which he should have collected, also have the status of taxpayer, since the cooperation agreement was not registered with the tax authorities before the start of the activity, but was submitted to them before the adoption of the tax administrative acts? 2) Can the VAT Directive (2006/112) in general and Article 167, Article 168(a), Article 178(a) and Article 179 thereof, as well as the principles of proportionality and neutrality, a specific context such as that at issue in the main proceedings, be interpreted as meaning that: a) the possibility of granting a taxable person the right to deduct is recognized if he is not the person liable for payment of the tax and has not personally paid the input tax on goods and services used for taxable transactions, and the input tax is due/ paid by natural persons who have not been established as taxable persons, but who have joined by agreement in a partnership without legal personality with the taxpayer who is obliged to pay the tax on the transactions performed at a later stage, which he should have collected, as the cooperation agreement was not registered with the tax authorities before the start of the activity? (b) the possibility of granting a taxable person the right to deduct is recognized in a specific context such as that at issue in the main proceedings if he is not the person liable for payment of the tax and has not personally paid input tax on transactions used for taxable purposes goods and services, and the input tax is due/paid by a natural person who has been established as a taxable person, who is party to an agreement on a partnership without legal personality and who, together with the taxable person, has his right to deduct also want or could exercise, and the latter are liable to pay the tax on the subsequent transactions which they should have collected, since the contract was not registered with the tax authorities before the activity commenced? 3) If the answer is in the negative and/or also in the light of the principle of legal certainty:

					the taxable person who is under the obligation to pay the VAT and the associated charges can recover from natural persons who have not been established as taxable persons and who have joined by agreement in a partnership without legal personality with the taxable person who is liable to pay the tax on the subsequent transactions, which he should have collected, since the contract was not registered with the tax authorities before the activity started, in order to obtain the share of the profit-sharing accruing to those persons under the cooperation agreement in view of his obligation to pay the VAT and the associated charges?\
C-516/21 Finanzamt X	Exemption	135(1)(l), 135(2)(c)	2006/112/EC	Article 135(2), first subparagraph, point (c) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as not applying to the letting of permanently installed equipment and machinery where that letting constitutes a supply ancillary to a principal supply of leasing a building, carried out under a leasing agreement concluded between the same parties and exempt under Article 135(1)(l) of that directive, and those supplies form a single economic supply.	Does the tax liability for the leasing of permanently installed equipment and machinery pursuant to Article 135(2), first subparagraph, point (c) of Directive 2006/112/EC 1 ('the VAT Directive') cover only the isolated (independent) leasing of such equipment and machinery or also the leasing (letting) of such equipment and machinery which is exempt by virtue of (and as a supply ancillary to) a letting of a building, effected between the same parties, pursuant to Article 135(1)(l) of the VAT Directive?
C-482/21 Euler Hermes	Exemption	135(1)(a)	2006/112/EC	Article 90(1) of Council Directive 2006/112/EC of November 28, 2006 on the common value added tax system , as amended by Directive 2010/45/EU of July 13 , 2010 , and the principle of VAT neutrality shall be interpreted as follows: the regulations of the Member States which do not apply the reduction of the tax base in the event of non-payment provided for in this provision in relation to an insurance company which, in the event of non-payment of a claim in the context of a trade credit insurance contract, do not conflict with them also pays compensation to the insured for the amount of value added tax charged, while pursuant to this contract, this part of the claim, as well as all rights related to its enforcement, have been transferred to this insurer.	Do the principles of proportionality, fiscal neutrality and effectiveness –having regard, in particular, to the fact that a Member State may not charge an amount of VAT exceeding that actually received by the supplier of goods or services in respect of that supply of goods or services – and the exemption laid down in Article 135(1)(a) of the VAT Directive – articularly as regards the requirement that that activity is to be treated as a single exempt transaction, by reference to the principles laid down in points 35, 37 and 53 of the Advocate General's Opinion in Case C-242/08, Swiss Re – and the obligation to guarantee the free movement of capital and services in the internal market preclude a practice of a Member State pursuant to which the reduction applicable to the taxable amount in the event of definitive non-payment, as provided for in Article 90(1) of the VAT Directive, is not applicable where an insurer, in the course of its commercial credit insurance business, paid an indemnity to the insured person in respect of the taxable amount and also in respect of the VAT due when the risk materialised (non-payment

					by the insured's client), meaning that, under the insurance contract, the debt, together with all associated rights of enforcement, was assigned to the insurer, in the following circumstances: (i) at the time when the debts in question became irrecoverable, national law did not allow any reduction of the taxable amount in respect of an irrecoverable debt; (ii) since the incompatibility of that prohibition with Union law was made clear, national positive law has consistently excluded outright the refund of VAT on an irrecoverable debt to the original supplier of the goods or services (the insured person) on the grounds that the insurer has reimbursed that amount of VAT to the supplier; and (iii) the insurer is able to show that its claim against the debtor has become definitively irrecoverable?
C-461/21 Cartrans Preda	Taxable amount, Exemption	86(1)(b), 86(2), 144	2006/112/EC	1. Article 86(1)(b) and (2) and Article 144 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as meaning that, in order to benefit from the value added tax (VAT) exemption provided for carriage services connected with the importation of goods, where the carriage of merchandise imported into the European Union is carried out by a taxable person between the Member State in whose territory the place where those goods are introduced into the European Union is situated and a place of destination in another Member State, recording the import transaction does not mean, on that very same basis and systematically, that the costs of that carriage are included in the taxable amount for VAT purposes of the imported merchandise. 2. Article 86(1)(b) and (2) and Article 144 of the Directive 2006/112 must be interpreted as precluding a Member State's tax practice of automatically refusing the exemption from VAT for carriage services connected with the importation of goods, on the ground that the person liable has not produced the specific documents required by national legislation, even though that person has produced other documents – there being no reason	For the purposes of granting a VAT exemption for transport operations and services relating to the importation of goods, in accordance with Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, 1 are the provisions of Article 86(1)(b) and (2) to be interpreted as meaning that the recording of an import operation (for example, the raising of an entry summary declaration by the customs authority by means of the allocation of a number referred to as the MRN or Master Reference Number) always entails the inclusion, in the basis of calculation of the customs value, of the transport costs up to the first place of destination of the goods in the territory of the Member State of importation. Does the existence of an MRN, in relation to which there is no valid evidence of fraud, implicitly substantiate the fact that all the expenses provided for in Article 86(1)(a) and (b) have been included in the customs taxable basis? Do the provisions of Articles 144 and 86(1)(b) and (2) of Directive [2006/112] preclude the Member State's taxation practice by which the VAT exemption for transport services relating to the importation of goods into the [European Union] is refused on the ground that no strictly formal proof of the inclusion of transport costs in the customs value has been provided, even where, first, other relevant documents accompanying the import – the

				to doubt the authenticity and reliability of those documents – capable of establishing that the conditions for entitlement to exemption from VAT laid down in those provisions are satisfied. 3. Articles 56 and 57 TFEU must be interpreted as meaning that, first, an activity consisting of recovering VAT and excise duties from the tax authorities of several Member States constitutes a supply of services, within the meaning of those articles, and, second, that the application of withholding at source tax on income received for a supply of services by a non-resident service provider, whereas an equivalent supply made by a resident service provider would not be subject to such withholding, constitutes a restriction on the freedom to provide services. That restriction may be justified by the need to ensure the effective collection of tax, in so far as it is appropriate for attaining that objective and does not go beyond what is necessary in order to attain it. 4. Article 56 TFEU must be interpreted as precluding national legislation under which, as a general rule, non-resident service providers are taxed at source on income received in the form of remuneration for services provided, without allowing them the possibility of deducting business expenses directly connected with those activities, whereas resident service providers do have the possibility to do so, unless the restriction on the freedom to provide services which that legislation entails responds to a legitimate objective that is compatible with the FEU Treaty and is justified by overriding reasons in the public interest.	summary declaration and the CMR consignment note showing delivery to the recipient – have been produced and, second, there is no evidence to cast doubt on the authenticity and reliability of the summary declaration or CMR consignment note? With reference to the provisions of Article 57 TFEU, does the recovery of VAT and excise duties from the tax authorities of more than one Member State constitute an intra-Community supply of services or the activity of a general commission agent acting as an intermediary in a commercial transaction? Is Article 56 TFEU to be interpreted as meaning that there is a restriction on the free movement of services where the recipient of a service supplied by a service provider established in a different Member State is required, under the legislation of the Member State in which the recipient is established, to withhold tax on the remuneration due for the service supplied, while there is no such requirement where the same service is provided under a contract with a service provider established in the same Member State as that in which the recipient is established? Is the tax treatment in the State in which the payer of the income is resident a factor which renders the freedom to provide services less attractive or more difficult where, in order to avoid the levying of a 4% withholding tax, the resident must confine itself to cooperation in the recovery of VAT and excise duties with entities which are also resident, to the exclusion of entities established in other Member States? Can the fact that a tax of 4% (or 16% in some cases) of the gross amount is levied on the income received by a non-resident, while the corporation tax for a service provider resident in the same Member State is (if it makes a profit) levied at the rate of 16% of the net amount, also be regarded as an infringement of Article 56 TFEU, since it constitutes another factor which renders the freedom of non-residents to provide the services in question less attractive or more difficult?
C-97/21 MV - 98	Miscellaneous provisions	273	2006/112/EC	Article 273 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added	Are Article 273 of Council Directive 2006/112/EC 1 of 28 November 2006 on the common system of value added tax and

				tax and Article 50 of the Charter of Fundamental Rights of the European Union must be interpreted as precluding national legislation under which a financial penalty and a measure involving sealing of business premises may be imposed on a taxpayer for one and the same offence relating to a tax obligation at the end of separate and autonomous procedures, where those measures are liable to challenge before different courts and where that legislation does not ensure coordination of the procedures enabling the additional disadvantage associated with the cumulation of those measures to be reduced to what is strictly necessary and does not ensure that the severity of all penalties imposed is commensurate with the seriousness of the offence concerned.	Article 50 of the Charter of Fundamental Rights of the European Union to be interpreted as not precluding national legislation, such as that at issue in the main proceedings, under which, for an act consisting in not having registered the sale of goods and not having recorded it by issuing a document evidencing the sale, administrative proceedings for the ordering of a coercive administrative measure and administrative penalty proceedings for the imposition of an assets penalty may be brought against the same person in a cumulative manner? If that question is answered in the affirmative, must Article 273 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax and Article 52(1) of the Charter of Fundamental Rights of the European Union be interpreted as not precluding national legislation, such as that at issue in the main proceedings, under which, for an act consisting in not having registered the sale of goods and not having recorded it by issuing a document evidencing the sale, administrative proceedings for the ordering of a coercive administrative measure and administrative penalty proceedings for the imposition of an assets penalty may be brought against the same person in a cumulative manner, taking account of the fact that that legislation does not at the same time impose on the authorities competent for conducting the two sets of proceedings and on the courts the obligation to ensure the effective application of the principle of proportionality with regard to the overall severity of all the cumulated measures in relation to the seriousness of the specific offence? If Articles 50 and 52(1) of the Charter are found not to be applicable in the present case, must Article 273 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax and Article 49(3) of the Charter of Fundamental Rights of the European Union then be interpreted as precluding a national provision such as Article 186(1) of the ZDDS [Zakon za danak varhu dobavenata stoynost (Law on value added tax)], which, for an offence consisting in not having registered the sale of goods and not having recorded it by issuing a document evidencing the sale, provides for the imposition on the same person of the coercive administrative measure of ‘sealing of business premises’ for a period of up to 30 days in

					addition to the imposition of an assets penalty under Article 185(2) of the ZDDS? Is Article 47(1) of the Charter of Fundamental Rights of the European Union to be interpreted as not precluding measures introduced by the national legislature in order to safeguard the interest under Article 273 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, such as the provisional enforcement of the coercive administrative measure of 'sealing of business premises' for a period of up to 30 days in order to protect a presumed public interest, where judicial protection against that measure is limited to an assessment of a comparable private interest opposing that public interest?
C-695/20 Fenix International	Taxable transaction	28, 397. 9a (Council Implementing Regulation (EU) No 282/2011)	Council Implementing Regulation (EU) No 282/2011	The examination of the question referred has disclosed no factor of such a kind as to affect the validity of Article 9a(1) of Council Implementing Regulation (EU) No 282/2011 of 15 March 2011 implementing Directive 2006/112/EC on the common system of value added tax, as amended by Council Implementing Regulation (EU) No 1042/2013 of 7 October 2013, in the light of Articles 28 and 397 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, as amended by Council Directive (EU) 2017/2455 of 5 December 2017, and of Article 291(2) TFEU.	"Is Article 9a of Council Implementing Regulation (EU) No 282/2011 of 15 March 2011, inserted by Article 1(1)(c) of Council Implementing Regulation (EU) No 1042/2013 of 7 October 2013, invalid on the basis that it goes beyond the implementing power or duty on the Council established by Article 397 of Council Directive 2006/112/EC of 28 November 2006 insofar as it supplements and/or amends Article 28 of Directive 2006/112/EC?”"