



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

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Brussels, 7 March 2024

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

INFORMATION PAPER

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

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

	Date	Case number (ECLI)	Parties concerned	Articles	Subject
1	26 October 2023	C-249/22 (EU:C:2023:813)	BM v Gebühren Info Service GmbH (GIS)	Articles 2(1)(c) and 378(1), and point 2 of Part A of Annex X of Council Directive 2006/112/EC	Reference for a preliminary ruling – Supply of services for consideration – Concept – Activities of a public radio and television body financed by a compulsory fee paid by persons in possession of a radio and television receiver in the terrestrial broadcasting area – Act of accession of the Republic of Austria – Derogation – Scope
2	23 November 2023	C-532/22 (EU:C:2023:919)	 Direcția Generală Regională a Finanțelor Publice Cluj-Napoca, Administrația Județeană a Finanțelor Publice Cluj v SC Westside Unicat SRL	Article 53 of Council Directive 2006/112/EC	Reference for a preliminary ruling – Services in respect of admissions to entertainment events – Place of supply of services – Streaming of interactive video sessions – Making available of a location and of the equipment necessary for the video capture of performances and for the implementation of accompaniment in order to provide quality performances
3	21 December 2023	C-288/22 (EU:C:2023:1024)	TP v Administration de l’enregistrement, des domaines et de la TVA	Article 9 of Council Directive 2006/112/EC	Reference for a preliminary ruling – Taxable persons – Economic activity carried out independently – Concept of ‘economic activity’ – Concept of ‘independent exercise of the activity’ – Activity as a member of the board of directors of a public limited company
4	11 January 2024	C-433/22 (EU:C:2024:25)	Autoridade Tributária e Aduaneira v HPA – Construções SA	Point 2 of Annex IV of Council Directive 2006/112/EC	Reference for a preliminary ruling – Temporary provisions for particular labour-intensive services – Reduced rate of VAT applicable to the renovation and repairing of private dwellings – Definition of ‘private dwellings’
5	11 January 2024	C-537/22 (EU:C:2024:6)	Global Ink Trade Kft. v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága	Articles 167, 168(a) and 178(a) of Council Directive 2006/112/EC	Reference for a preliminary ruling – Common system of value added tax (VAT) – Directive 2006/112/EC – Refusal of the right to deduct – Obligations of the taxable person – Duty of diligence – Burden of proof – Principles of fiscal neutrality and legal certainty – Primacy of EU law – Conflict between the case-law of a national court and EU law

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VAT Committee – Information paper

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6	18 January 2024	C-791/22 (EU:C:2024:59)	G.A. v Hauptzollamt Braunschweig	Articles 30 first subparagraph, 60 and 71(1) of Council Directive 2006/112/EC	Reference for a preliminary ruling - Place of taxable transactions – Goods brought into the customs territory of the European Union in a first Member State in breach of customs rules and subsequently transported to a second Member State – Place where import VAT is incurred – National provision referring to EU customs legislation
7	30 January 2024	C-442/22 (EU:C:2024:100)	P sp. z o.o. v Dyrektor Izby Administracji Skarbowej w Lublinie	Article 203 of Council Directive 2006/112/EC	Reference for a preliminary ruling – Obligation to pay – Person who enters VAT on an invoice – Person liable to pay VAT – Fake invoices issued by an employee including the employer’s details without its knowledge or consent – Employer due diligence
8	8 February 2024	C-733/22 (EU:C:2024:126)	Direktor na Direksia ‘Obzhalvane i danachno-osiguritelna praktika’ – Sofia pri Tsentralno upravlenie na Natsionalnata agentsia za prihodite v ‘Valentina Heights’ EOOD	Article 98 and point 12 of Annex III of Council Directive 2006/112/EC	Reference for a preliminary ruling – Option for the Member States to apply a reduced rate of VAT to certain supplies of goods and services – Reduced rate of VAT applicable to accommodation provided in hotels and similar establishments – Application of that rate only to accommodation facilities with a categorisation certificate – Principle of fiscal neutrality
9	22 February 2024	C-674/22 (EU:C:2024:147)	Gemeente Dinkelland v Ontvanger van de Belastingdienst/Grote ondernemingen, kantoor Zwolle	Articles 9, 168, 173, 183, 203 and 251(1) of Council Directive 2006/112/EC	Reference for a preliminary ruling – Taxes levied in breach of EU law – Obligation to refund value added tax (VAT) and to pay interest on that amount – Refund resulting from errors made in the taxable person’s accounts – Refund resulting from the retroactive amendment of the detailed rules for calculating the deductible VAT relating to the taxable person’s general costs
10	29 February 2024	C-314/22 (EU:C:2024:183)	‘Consortium Remi Group’ AD v Direktor na Direksia ‘Obzhalvane i danachno-osiguritelna praktika’ Varna pri Tsentralno upravlenie na Natsionalnata agentsia za prihodite	Article 90 of Council Directive 2006/112/EC	Reference for a preliminary ruling – Taxable amount – Reduction of the taxable amount – Total or partial non-payment of the price – Limitation period regarding applications for a subsequent reduction in the taxable amount of VAT – Date from which the limitation period begins to run – Taxable person’s entitlement to interest

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11	29 February 2024	C-676/22 (EU:C:2024:186)	B2 Energy s.r.o. v Odvolačí finanční ředitelství	Article 138(1) of Council Directive 2006/112/EC	Reference for a preliminary ruling – Exemption in respect of intra-Community supplies of goods – Refusal to grant the exemption – Evidence – Supplier of goods not proving delivery of the goods to the recipient indicated in the tax documents – Supplier presenting other information proving that the actual recipient has the status of taxable person
12	7 March 2024	C-341/22 (EU:C:2024:210)	Feudi di San Gregorio Aziende Agricole SpA v Agenzia delle Entrate	Articles 9(1) and 167 of Council Directive 2006/112/EC	Reference for a preliminary ruling – Droit à déduction de la TVA – Notion d’assujetti – Principe de neutralité fiscale – Principe de proportionnalité – Société non opérationnelle – Réglementation nationale refusant le droit à déduction, le remboursement ou la compensation de la TVA en amont