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DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
Indirect Taxation and Tax administration
Value Added Tax Policy

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

INFORMATION PAPER

ORIGIN: Commission

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

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

	Date	Case number (ECLI)	Parties concerned	Articles	Subject
1	7 November 2024	C-594/23 (EU:C:2024:942)	Skatteministeriet v Lomoco Development ApS and Others	Article 12 of Council Directive 2006/112/EC	Reference for a preliminary ruling – Supply of land that has only the foundations of residential housing structures in place – Classification – Concepts of ‘building land’ and ‘building or parts of a building’ – Criterion of the ‘first occupation’ of a building
2	14 November 2024	C-613/23 (EU:C:2024:961)	KL v Staatssecretaris van Financiën	Article 273 of Council Directive 2006/112/EC	Reference for a preliminary ruling – VAT payable by a taxable entity – National legislation providing for the joint and several liability of the director of the entity – Presumption of liability in respect of the director in the absence of notification that the entity is unable to pay the VAT due – Principle of proportionality
3	21 November 2024	C-624/23 (EU:C:2024:976)	„SEM Remont“ EOOD v Direktor na Direksia „Obzhalvane i danachno-osiguritelna praktika“ Varna pri Tsentralno upravlenie na Natsionalnata agentsia za prihodite	Articles 63, 167, 168, 176, 178, 179, 203, 218, 219, 226 of Council Directive 2006/112/EC	Reference for a preliminary ruling – Common system of value added tax (VAT) – Directive 2006/112/EC – Deduction of VAT – Principle of neutrality of VAT – Late submission of an application for registration – Issuing and content of invoices – Invoice which does not state input VAT – Tax calculated on the basis of a report – Absence of a correcting invoice – Right of deduction – Precluded
4	28 November 2024	C-622/23 (EU:C:2024:994)	rhtb: projekt gmbh v Parkring 14-16 Immobilienverwaltung GmbH	Articles 2(1)(c) and 73 of Council Directive 2006/112/EC	Reference for a preliminary ruling – Scope – Taxable transactions – Contract for services for the carrying out of a building project – Termination of the contract by the customer – Concept of ‘remuneration’ – Characterisation – Obligation to pay the total amount agreed after deduction of the costs saved by the supplier – Taxable amount
5	5 December 2024	C-680/23 (EU:C:2024:1000)	Modexel – Consultores e Serviços SA v Autoridade Tributária e Assuntos Fiscais da Região Autónoma da Madeira	Article 183(1) of Council Directive 2006/112/EC	Reference for a preliminary ruling – Rules governing the exercise of the right of deduction – Carrying forward excess VAT – Concept of ‘following period’ – Refund of excess VAT – Cessation of economic activity

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VAT Committee – Information paper

	Date	Case number (ECLI)	Parties concerned	Articles	Subject
6	12 December 2024	C-331/23 (EU:C:2024:1027)	Dranken Van Eetvelde NV v Belgische Staat	Article 205 of Council Directive 2006/112/EC	Reference for a preliminary ruling – Joint and several liability for tax debts owed by a third party – Conditions and scope of liability – Fight against VAT fraud – Joint and several liability for the payment of VAT which does not allow an assessment to be made on the basis of the contribution of each taxable person in the tax evasion – Principle of proportionality
7	12 December 2024	C-527/23 (EU:C:2024:1024)	Weatherford Atlas Gip SA v Agenția Națională de Administrare Fiscală - Direcția Generală de Soluționare a Contestațiilor and Agenția Națională de Administrare Fiscală - Direcția Generală de Administrare a Marilor Contribuabili	Article 168 of Council Directive 2006/112/EC	Reference for a preliminary ruling – Right to deduct VAT – Purchase of administrative services provided within the same group of companies – Refusal of the right of deduction
8	19 December 2024	C-573/22 (EU:C:2024:1040)	A and Others v Skatteministeriet	Article 370, Point 2 of Part A of Annex X of Council Directive 2006/112/EC	Reference for a preliminary ruling – Derogation – Scope – Activities of a public radio and television body financed by a compulsory fee paid by the owners of devices capable of receiving radio and television broadcasts
9	12 February 2025	C-262/24 (EU:C:2025:107)	Pegazus Busz Fuvarozó 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 – Droit à déduction de la TVA payée en amont – Refus – Fraude fiscale – Obligations de l’assujetti – Charge de la preuve – Principes de proportionnalité et de sécurité juridique
10	14 February 2025	C-270/24 (EU:C:2025:106)	Granulines Invest Kft. v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága	Articles 167, 168, 178, 219, 220 and 226 of Council Directive 2006/112/EC	Reference for a preliminary ruling – Droit à déduction de la TVA payée en amont – Refus – Fraude – Preuve – Recours à un revendeur dans le but de bénéficier d’un programme de crédit – Mentions devant obligatoirement figurer sur la facture – Date à laquelle la livraison de biens est effectuée – Rectification de la facture

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	Date	Case number (ECLI)	Parties concerned	Articles	Subject
11	27 February 2025	C-277/24 (EU:C:2025:130)	M.B. v Dyrektor Izby Administracji Skarbowej we Wrocławiu	Articles 205 and 273 of Council Directive 2006/112/EC	Reference for a preliminary ruling – Measures to ensure the correct collection of VAT – VAT debt of a taxable person – National legislation which provides for the joint and several liability of the former chairperson of the management board of the taxable person – Participation of the former chairperson of the management board in the proceedings establishing the existence of a VAT debt – Proceedings to invoke joint and several liability – Calling into question of the VAT debt – Rights of the defence – Proportionality
12	13 March 2025	C-640/23 (EU:C:2025:175)	Direcția Generală Regională a Finanțelor Publice Galați – Administrația Județeană a Finanțelor Publice Vrancea, Direcția Generală de Administrație a Marilor Contribuabili v Greentech SA	Articles 2, 19, 168 and 203 of Council Directive 2006/112/EC	Reference for a preliminary ruling – Right to deduct value added tax – Sales transaction reclassified by the tax authorities as a transfer of an undertaking falling outside the scope of VAT – Failure to correct the invoice within the limitation period – Impossibility of recovering the VAT paid in respect of that transaction – Principles of effectiveness and fiscal neutrality – Reimbursement of the tax
13	3 April 2025	C-164/24 (EU:C:2025:241)	Cityland’ EOOD v Direktor na Direksia ‘Obzhalvane i danachno- osiguritelna praktika’ – Veliko Tarnovo	Articles 213 and 273 of Council Directive 2006/112/EC	Reference for a preliminary ruling – Persistent failure to comply with tax obligations – Removal of the taxable person from the value added tax identification register – Principle of proportionality
14	3 April 2025	C-213/24 (EU:C:2025:238)	E. T. v Dyrektor Izby Administracji Skarbowej we Wrocławiu	Article 9(1) of Council Directive 2006/112/EC	Reference for a preliminary ruling – Concepts of ‘taxable person’ and ‘economic activity’ – Sale of agricultural land for residential development – Preparation for sale by an agent acting as a professional trader – Statutory joint ownership of assets between co-owning spouses