



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

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

INFORMATION PAPER

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

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

	Date	Case number (ECLI)	Parties concerned	Articles	Subject
1	21 November 2018	C-648/16 (EU:C:2018:932)	Fortunata Silvia Fontana Agenzia delle Entrate — Direzione provinciale di Reggio Calabria	Article 273 of Directive 2006/112/EC	Tax adjustment — Method of calculating the taxable amount by extrapolation — Right to deduct VAT — Presumption — Principles of neutrality and proportionality — National law basing the calculation of VAT on presumed turnover
2	21 November 2018	C-664/16 (EU:C:2018:933)	Lucrețiu Hadrian Vădan Agenția Națională de Administrare Fiscală — Direcția Generală de Soluționare a Contestațiilor, Direcția Generală Regională a Finanțelor Publice Brașov — Administrația Județeană a Finanțelor Publice Alba	Articles 167, 168, 178, 179 and 273 of Directive 2006/112/EC	Scope of the right of deduction — Absence of invoices — Recourse to a court-commissioned expert report — Burden of proof of the right of deduction — Principles of fiscal neutrality and proportionality
3	22 November 2018	C-295/17 (EU:C:2018:942)	MEO — Serviços de Comunicações e Multimédia SA Autoridade Tributária e Aduaneira	Article 2(1)(c) of Directive 2006/112/EC	Scope — Taxable transactions — Supply for consideration — Distinction between non-taxable damages and interest and the taxable supply of services provided in return for ‘compensation’

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4	29 November 2018	C-264/17 (EU:C:2018:968)	Harry Mensing v Finanzamt Hamm	Articles 314, 316 and 322 of Directive 2006/112/EC	Special arrangements for works of art — Margin scheme — Taxable dealers — Supply of works of art by the creator or his successors in title — Intra-Community transactions — National tax authorities' refusal to grant a taxable person the right to opt for application of the margin scheme — Conditions under which applicable — Right to deduct input tax — Works of art, collectors' items and antiques
5	29 November 2018	C-548/17 (EU:C:2018:970)	Finanzamt Goslar v baumgarten sports & more GmbH	Article 63 read in conjunction with Article 64(1) of Directive 2006/112/EC	Taxation of professional football player agencies — Payment by instalments and subject to a condition — Chargeable event, chargeability and collection of the tax
6	6 December 2018	C-672/17 (EU:C:2018:989)	Tratave — Tratamento de Águas Residuais do Ave SA v Autoridade Tributária e Aduaneira	Articles 90 and 273 of Directive 2006/112/EC	Taxable amount — Reduction — Principle of fiscal neutrality
7	13 December 2018	C-491/18 (EU:C:2018:1042)	Mennica Wroclawska sp. z o.o. v Dyrektor Izby Administracji Skarbowej we Wroclawiu	Articles 168, 178 and 226 of Directive 2006/112/EC	Refus du droit à déduction – Désignation erronée des marchandises sur les factures <i>(no translation into English available)</i>

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8	19 December 2018	C-414/17 (EU:C:2018:1027)	AREX CZ a.s. v Odvolačí finanční ředitelství	Articles 2(1)(b)(i) and (iii), 3 and 138 of Directive 2006/112/EC	Intra-Community acquisitions of goods subject to excise duties — Intra-Community supply of goods — Chain transactions with a single transport — Transaction to which the transport should be ascribed — Transport under an excise duty suspension arrangement — Impact on the classification of an intra-Community purchase
9	19 December 2018	C-422/17 (EU:C:2018:1029)	Szef Krajowej Administracji Skarbowej v Skarpa Travel sp. z o.o.	Articles 65 and 306 to 310 of Directive 2006/112/EC	Chargeable event — Special scheme for travel agents — Margin obtained by a travel agent — Determination of the margin — Payments on account made before the supply of travel services by the travel agent — Actual cost borne by the travel agent
10	19 December 2018	C-552/17 (EU:C:2018:1032)	Alpenchalets Resorts GmbH v Finanzamt München Abteilung Körperschaften	Articles 98 and 306 to 310 of Directive 2006/112/EC	Special scheme for travel agents — Supply of a holiday residence rented from other taxable persons — Additional services — Ancillary or principal services — Reduced rate of tax — Accommodation supplied by a travel agent in his own name
11	19 December 2018	C-17/18 (EU:C:2018:1038)	Mailat and Others	Articles 19, 29 and 135(1)(l) of Directive 2006/112/EC	Transfer of a totality of assets or part thereof — Exemption for lettings of immovable property — Rental contract concerning an immovable property used for commercial purposes and the movable property necessary for that use — Supply of services relating to that immovable property which gave rise to the deduction of VAT — Adjustment

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12	19 December 2018	C-51/18 (EU:C:2018:1035)	European Commission v Republic of Austria	Article 2(1) of Directive 2006/112/EC	Administrative practice of imposing VAT on the royalty payable to an author of an original work of art on the basis of the resale right
13	10 January 2019	C-410/17 (EU:C:2019:12)	A Oy	Article 2(1)(a) and (c) read together with Articles 14(1) and 24(1) of Directive 2006/112/EC	Transactions for consideration — Transactions for consideration constituted partly by services or goods — Demolition contract — Purchase contract for dismantling
14	17 January 2019	C-310/16 (EU:C:2019:30)	Dzivev and Others	Article 325(1) TFEU	Value added tax (VAT) — Protection of the European Union's financial interests — Convention on the protection of the European Communities' financial interests — Criminal proceedings concerning VAT offences — Principle of effectiveness — Taking of evidence — Interception of telecommunications — Authorisation granted by a court that lacks jurisdiction — Taking those interceptions into consideration as evidence — Provisions of national law — Prohibition
15	24 January 2019	C-165/17 (EU:C:2019:58)	Morgan Stanley & Co International plc v Ministre de l'Économie et des Finances	Articles 17(2), (3) and (5) and 19(1) of the Sixth VAT Directive, and Articles 168, 169 and 173 to 175 of Directive 2006/112/EC	Deduction of input tax — Goods and services used for both taxable transactions and exempt transactions (mixed-use goods and services) — Determination of the applicable deductible proportion — Branch established in a Member State other than that of its principal establishment — Expenditure incurred by the branch used exclusively for the transactions of the principal establishment — General costs of the branch used for both its transactions and those of the principal establishment

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16	13 February 2019	C-434/17 (EU:C:2019:112)	Human Operator Zrt. v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága	Article 193 of Directive 2006/112/EC	Deduction of VAT — Determination of the taxable person liable for VAT — Retroactive application of a derogating measure — Principle of legal certainty
17	14 February 2019	C-531/17 (EU:C:2019:114)	Vetsch Int. Transporte GmbH	Article 143(1)(d) of Directive 2006/112/EC	Exemptions from VAT on importation — Imports followed by an intra-Community transfer — Subsequent intra-Community supply — Tax evasion — Refusal of the exemption — Conditions
18	14 February 2019	C-562/17 (EU:C:2019:115)	Nestrade SA v Agencia Estatal de la Administración Tributaria (AEAT), Tribunal Económico- Administrativo Central	Thirteenth VAT Directive 86/560/EEC	Arrangements for the refund of value added tax (VAT) — Principles of equivalence and effectiveness — Company not established in the European Union — Preliminary and final decision refusing the refund of VAT — Incorrect VAT identification number
19	28 February 2019	C-278/18 (EU:C:2019:160)	Manuel Jorge Sequeira Mesquita v Fazenda Pública	Article 13B(b) of the Sixth VAT Directive	Exemption — Leasing or letting of immovable property — Meaning — Contract for the transfer of the use of land comprising vineyards for agricultural purposes
20	13 March 2019	C-647/17 (EU:C:2019:195)	Skatteverket v Srf konsulterna AB	Article 53 of Directive 2006/112/EC	Supply of services in respect of admission to educational events – Place of taxable transactions

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21	14 March 2019	C-449/17 (EU:C:2019:202)	A & G Fahrschul-Akademie GmbH v Finanzamt Wolfenbüttel	Article 132(1)(i) and (j) of Directive 2006/112/EC	Exemption for certain activities in the public interest — School or university education — Concept — Driving school tuition provided by a driving school
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