



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

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Case Law – Recent Judgments of the Court of Justice of the European Union

	Date	Case number	Parties concerned	Articles	Subject
1	30 September 2015	C-424/14	Jácint Gábor Balogh v Nemzeti Adó- és Vámhivatal Dél-dunántúli Regionális Adó Főigazgatósága	Articles 213 and 214 of Directive 2006/112/EC	Commencement of an activity not stated — Exemption scheme for small businesses — Penalty
2	21 October 2015	C-120/15	Kovozber s. r. o. v Daňový úrad Košice	Article 183 of Directive 2006/112/EC	Refund of excess VAT — National legislation prescribing that default interest relating to the refund of excess VAT is to be calculated only as from ten days after completion of a tax inspection
3	22 October 2015	C-126/14	‘Sveda’ UAB v Valstybinė mokesčių inspekcija prie Lietuvos Respublikos finansų ministerijos	Article 168 of Directive 2006/112/EC	Right of deduction — Deduction of input VAT on the acquisition or production of capital goods — Recreational path directly intended for use by the public free of charge — Use of the recreational path as a means of carrying out taxed transactions
4	22 October 2015	C-264/14	Skatteverket v David Hedqvist	Articles 2(1)(c) and 135(1)(d) to (f) of Directive 2006/112/EC	Services for consideration — Transactions to exchange the ‘bitcoin’ virtual currency for traditional currencies — Exemption

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5	22 October 2015	C-277/14	PPUH Stehcamp sp. j. Florian Stefanek, Janina Stefanek, Jarosław Stefanek <i>v</i> Dyrektor Izby Skarbowej w Łodzi	Articles 2(1), 4(1) and (2), 5(1), 10(1) and (2), 17(1) and (2)(a), 18(1)(a) and 22 of the Sixth VAT Directive	Right of deduction — Refusal — Sale by an entity regarded as non-existent
6	29 October 2015	C-174/14	Saudaçor — Sociedade Gestora de Recursos e Equipamentos da Saúde dos Açores SA <i>v</i> Fazenda Pública	Articles 9(1) and 13(1) of Directive 2006/112/EC	Treatment as a non-taxable person — Concept of ‘body governed by public law’ — Limited company which is responsible for the provision of services in respect of the planning and management of the health service of the Autonomous Region of the Azores — Determination of the detailed arrangements for those services, including their remuneration, in programme agreements concluded between that company and that region
7	9 December 2015	C-595/13	Staatssecretaris van Financiën <i>v</i> Fiscale Eenheid X NV cs	Article 13B(d)(6) of the Sixth VAT Directive	Exemptions — Special investment funds — Meaning — Investments in immovable property — Management of special investment funds — Meaning — Actual management of a property

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8	17 December 2015	C-419/14	WebMindLicenses Kft. v Nemzeti Adó- és Vámhivatal Kiemelt Adó- és Vám Főigazgatóság	Articles 2, 24, 43, 250 and 273 of Directive 2006/112/EC	Place of supply of electronically supplied services — Artificial fixing of that place by means of an arrangement not reflecting economic reality — Abuse of rights — Regulation (EU) No 904/2010 — Charter of Fundamental Rights of the European Union — Articles 7, 8, 41, 47, 48, 51(1) and 52(1) and (3) — Rights of the defence — Right to be heard — Use by the tax authorities of evidence obtained without the taxable person's knowledge in the context of a parallel criminal procedure that has not been concluded — Interception of telecommunications and seizure of emails
9	23 December 2015	Joined Cases C-250/14 and C-289/14	Air France-KLM, formerly Air France (C-250/14), Hop!-Brit Air SAS, formerly Brit Air (C-289/14) v Ministère des Finances et des Comptes publics	Articles 2(1) and 10(2) of Sixth VAT Directive	Chargeable event and chargeability — Air transport — Ticket purchased but not used — Provision of the transport service — Issue of the ticket — Time of payment of the tax
10	21 January 2016	C-335/14	Les Jardins de Jouvence SCRL v État belge	Article 13A(1)(g) of the Sixth VAT Directive	Exemptions — Exemption for the supply of services closely linked to welfare and social security work, provided by bodies governed by public law or by other organisations recognised as charitable — 'Supply of services and of goods closely linked to welfare and social security work' — Organisations recognised as charitable — Serviced residence