



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	27 March 2019	C-201/18 (EU:C:2019:254)	Mydibel SA v État belge	Articles 14, 15, 168, 184, 185, 187 and 188 of Directive 2006/112/EC	Harmonisation of fiscal legislation – Deduction of input tax – Immovable property acquired as capital goods – Sale and lease back – Adjustment of deductions of VAT – Principle of VAT neutrality – Principle of equal treatment
2	28 March 2019	Case C-275/18 (EU:C:2019:265)	Milan Vinš v Odvolací finanční ředitelství	Articles 131 and 146(1)(a) of Directive 2006/112/EC	Exemption for supplies of goods dispatched or transported to a destination outside the European Union – Condition of exemption laid down by national law – Placing of goods under a particular customs procedure – Proof of placing of goods under the export procedure
3	10 April 2019	C-214/18 (EU:C:2019:301)	H. W., other parties: PSM ‘K’, Aleksandra Treder	Articles 1, 2(1)(a) and (c), 73 and the first paragraph of Article 78 of Directive 2006/112/EC	Court enforcement officer – Enforcement – Fees laid down by law – Administrative practice of the competent national authorities considering those fees to be inclusive of VAT – Principles of neutrality and proportionality

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4	11 April 2019	C-691/17 (EU:C:2019:327)	PORR Építési Kft. v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága	Articles 167, 178, 199(1)(a) and 226 of Directive 2006/112/EC	Right to deduct value added tax (VAT) paid as input tax – Reverse charge procedure – Undue payment of the tax by the recipient of services to the suppliers on the basis of an invoice drawn up incorrectly according to the rules on ordinary taxation – Tax authority’s decision holding that the recipient of services has an outstanding tax liability and refusing a claim for deduction – No examination by the tax authority of the possibility of reimbursement of the tax
5	2 May 2019	C-133/18 (EU:C:2019:354)	Sea Chefs Cruise Services GmbH v Ministre de l’Action et des Comptes publics	Article 20 of Directive 2008/9/EC	Refund of VAT – Request for additional information by the Member State of refund – Information requested to be provided to the Member State of refund within one month of the date on which the request reaches the person to whom it is addressed – Legal nature of time limit and consequences of failure to comply
6	2 May 2019	C-224/18 (EU:C:2019:347)	Budimex S.A. v Minister Finansów	Article 66 of Directive 2006/112/EC	Chargeable event and chargeability of the tax – Time of the supply of the services – Construction and installation work – Taking into account the time of the acceptance of the work stipulated in the contract for the supply of services
7	2 May 2019	C-225/18 (EU:C:2019:349)	Grupa Lotos S.A. v Minister Finansów	Article 17(2)(a) and (6) of the Sixth VAT Directive; Articles 168(a) and 176 of Directive 2006/112/EC	Deduction of input tax – Exclusion from the right to deduct – Purchase of overnight accommodation and catering services – Standstill clause – Accession to the European Union

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8	2 May 2019	C-265/18 (EU:C:2019:348)	Valstybinė mokesčių inspekcija prie Lietuvos Respublikos finansų ministerijos v Akvilė Jarmuškienė	Articles 282 to 292 of Directive 2006/112/EC	Harmonisation des législations fiscales – Régime particulier des petites entreprises – Franchise de TVA au profit des petites entreprises dont le chiffre d'affaires annuel est inférieur au seuil fixé – Livraison simultanée de deux biens immobiliers par une seule opération – Dépassement de la limite annuelle du chiffre d'affaires compte tenu du prix de vente de l'un des deux biens – Obligation d'acquitter la taxe sur la valeur totale de l'opération <i>(no translation into English available yet)</i>
9	8 May 2019	C-127/18 (EU:C:2019:377)	A-PACK CZ s. r. o. v Odvolačí finanční ředitelství	Articles 90 and 273 of Directive 2006/112/EC	Total or partial non-payment, by the debtor, of a sum due to the taxable person in respect of a transaction subject to VAT – Taxable amount – Reduction – Principles of fiscal neutrality and proportionality
10	8 May 2019	C-712/17 (EU:C:2019:374)	EN.SA. Srl v Agenzia delle Entrate – Direzione Regionale Lombardia Ufficio Contenzioso	Articles 63, 167, 168(a), 203 and 273 of Directive 2006/112/EC	Fictitious transactions – Refusal to allow the deduction – Occurrence of tax liability through the issue of an invoice – Additional penalty equal to the full amount of the refused deduction – Compatibility with the principle of neutrality – Compatibility with the principle of proportionality
11	8 May 2019	C-568/17 (EU:C:2019:388)	Staatssecretaris van Financiën v L. W. Geelen	Article 9(2)(c) and (e) of the Sixth VAT Directive; Articles 52(a) and 56(1)(k) of Directive 2006/112/EC	Prestations de services – Lieu des opérations imposables – Rattachement fiscal – Sessions interactives à caractère érotique filmées et diffusées en direct par Internet – Activité de divertissement – Notion – Lieu où les prestations sont matériellement exécutées <i>(no translation into English available yet)</i>

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12	8 May 2019	C-566/17 (EU:C:2019:390)	Związek Gmin Zagłębia Miedziowego w Polkowicach v Szef Krajowej Administracji Skarbowej	Article 168(a) of Directive 2006/112/EC	Right to deduct input tax incurred on supplies of goods and services used indissociably for the purpose of economic and non-economic activities — Determination of the deductible share of input tax — Principle of fiscal neutrality — Whether and to what extent calculation of input tax must be provided for by law — Absence of national rules on methods determining apportionment of input tax for goods and services used indissociably for the purpose of economic and non-economic activities
13	15 May 2019	C-235/18 (EU:C:2019:412)	Vega International Car Transport and Logistic – Trading GmbH v Dyrektor Izby Skarbowej w Warszawie	Article 135(1)(b) of Directive 2006/112/EC	Supply of goods — Exemptions for other activities — Granting and negotiation of credit — Fuel cards