PENDING ECJ CASES PER DEC 31, 2020

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CASE	PARTY (SHORT)	CTY	STATUS	URL to CURIA	URL to VATupdate	SUBJECT	FURTHER INFORMATION	Art	Directive	AG Opinion	Questions raised to ECJ
AG OPINION PUBLISHED, NO DECISION YET											

C-288/19	Finanzamt Saarbrücken	DE	AG Opinion	http://curia.europa.eu/juris/documents.jsf?&num=C-288/19	https://www.vatupdate.com/?s=C-288/19	Place of supply of services	A question has been referred to the ECJ on whether the making available of a company car to an employee for no consideration constitutes the supply of 'hiring of a means of transport to a non-taxable person', taxable where the employee is established or normally resides	2(1)(c), 26(1)(b), 56(2)	2006/112 EC	(1) Articles 2 (1) (c) and 26 (1) (b) of Council Directive 2006/112 / EC of 28 November 2006 on the common system of value added tax, as as amended by Directive 2008/8 / EC of 12 February 2008, must be interpreted as meaning that there is no service provided for consideration within the meaning of those provisions when a taxable person makes a vehicle belonging to his business available to an employee for the private purposes of this employee and this employee does not pay any compensation, does not waive part of his wages or other benefits due to him by the taxpayer and does not perform additional work by virtue of the provision of that vehicle. (2) If the referring court finds that the provision by a taxable person of a vehicle belonging to his business for the private use of one of his employees is made for a period of more than 30 days for consideration within the meaning of Article 2 (1) (c) of Directive 2006/112 and the case-law of the Court on that provision, Article 56 (2) of that directive must be interpreted as meaning that such making available is covered by the concept of 'other than short-term hiring of a means of transport' falls	Is Article 56(2) of the VAT Directive 1 to be interpreted as meaning that 'hiring of a means of transport to a non-taxable person' should also be understood as referring to the provision of a vehicle (company car) forming part of the assets of the business of a taxable person to his staff, if the employee does not provide consideration for it that does not consist in (part of) the work performed by him, and thus does not make any payment, does not use any of his cash remuneration for it, and also does not choose between various benefits offered by the taxable person under an agreement between the parties according to which the entitlement to use the company car is contingent on the forgoing of other benefits?

C-459/19	Wellcome Trust Ltd	UK	AG Opinion	http://curia.europa.eu/juris/documents.jsf?&num=C-459/19	https://www.vatupdate.com/?s=C-459/19	Place of supply	Place of supply of investment management services to a taxable person who carries out a non-economic activity consisting in the purchase and sale of shares and other securities EY: A UK referral asking whether Article 44 of the VAT Directive is to be interpreted as meaning that when a business carrying on a non-economic activity, consisting of the purchase and sale of shares and other securities in the course of the management of the assets of a charitable trust, receives a supply of investment management services from a person outside of the Community exclusively for the purposes of such activity, it is to be regarded as 'a taxable person acting as such'?	44	2006/112 EC	Article 44 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, as amended by Council Directive 2008/8/EC of 12 February 2008 amending Directive 2006/112/EC as regards the place of supply of services, should be interpreted as meaning that when a taxable person carrying on a non-economic activity consisting of the purchase and sale of shares and other securities in the course of the management of the assets of a charitable trust acquires a supply of investment management services from a person outside of the European Union exclusively for the purposes of such activity, it is to be regarded as 'a taxable person acting as such' for the purposes of that provision of the directive.	Is Article 44 of Directive 2006/1121 to be interpreted as meaning that when a taxable person carrying on a non-economic activity consisting of the purchase and sale of shares and other securities in the course of the management of the assets of a charitable trust acquires a supply of investment management services from a person outside of the Community exclusively for the purposes of such activity, it is to be regarded as "a taxable person acting as such"? If Question 1 is answered in the negative and Articles 46 to 49 of the Directive do not apply, does Article 45 of the Directive apply to the supply or does neither Article 44 or Article 45 apply to the supply?

C-501/19	UCMR - ADA	RO	AG Opinion	http://curia.europa.eu/juris/documents.jsf?&num=C-501/19	https://www.vatupdate.com/?s=C-501/19	Taxable transaction	VAT treament for collective management of copyright on musical works. Who perform to whom? Do the copyright holders invoice the collection agency, which in turn invoices the organizers of performances?	2(1)1(c), 25(a), 28	2006/112 EC	1) Article 2 (1) 1 lit. c) and art. 25 lit. (a) Council Directive 2006/112 / EC of 28 November 2006 on the common system of value added tax should be interpreted as meaning that rightholders in musical works provide services consisting in the transfer of rights in intangible assets to the end-user , in this case, the organizers of performances who are entitled to make these works available to the public, even though the remuneration for the permit is collected by the collective management organization on its own behalf. 2) Article 28 of Directive 2006/112 must be interpreted as meaning that, where a collecting society is involved, on its own behalf but for rightholders in musical works, in the collection of the remuneration due to them in exchange for the authorization to use them to the public. of works, they are considered to provide the service to the collecting society, and the latter provides the same service to the end-user. In this case, the collective management organization shall issue invoices on its behalf to the end-user in which all amounts, including VAT, have been received from him. For the purpose of deducting this tax, rightholders should issue invoices containing VAT for the remuneration service provided to the collecting society.	Do the holders of rights in musical works supply services within the meaning of Articles 24(1) and 25(a) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax 1 (the VAT Directive) to performance organisers from which collective management organisations, on the basis of an authorisation — a non-exclusive licence — receive remuneration, in their own name but on behalf of those right holders, for the public performance of musical works? If the first question is answered in the affirmative, do collective management organisations, when receiving remuneration from performance organisers for the right to perform musical works for a public audience, act as a taxable person within the meaning of Article 28 of the VAT Directive, and are they required to issue invoices including VAT to the respective performance organisers, and, when remuneration is paid to authors and other holders of copyright in musical works, are the latter, in turn, required to issue invoices including VAT to the collective management organisation?

C-581/19	FRENETIKEXITO	PT	AG Opinion	http://curia.europa.eu/juris/documents.jsf?&num=C-581/19	https://www.vatupdate.com/?s=C-581/19	Exemption	Reference for a preliminary ruling – Directive 2006/112/EC – Common system of value added tax – Multiple supplies – Classification as a single transaction – Complex supply – Ancillary supply to the principal supply – Two independent supplies – VAT exemption – Provision of medical care	132(1)(c)	2006/112 EC	1. Where a taxable person supplies nutrition, fitness and physical well-being services, as in the present case, they are independent and distinct supplies for the purposes of Directive 2006/112/EC. 2. A nutrition advice service as in the present case is an exempt supply consisting in provision of medical care for the purposes of Article 132(1)(c) of Directive 2006/112/EC at best if it pursues a therapeutic aim. It is for the referring court to determine whether that is the case.	Where, as occurs in this case, a company (a) carries on, principally, fitness and physical well-being activities and, on a secondary basis, human health activities, which include nutrition services, nutrition/dietary advice, fitness assessment services and massages; and (b) offers its customers plans that include only fitness services and plans that include nutrition services in addition to fitness services, for the purposes of Article 2(1)(c) of Directive 2006/112/EC of 28 November 2006, 1 must the human health activity, and the nutrition service in particular, be regarded as ancillary to the fitness and physical well-being activity, with the effect that the ancillary supply must be given the same tax treatment as the principal supply, or, on the contrary, must the human health activity, and the nutrition service in particular, be regarded as independent of and distinct from the fitness and physical well-being activity, with the effect that the tax treatment established for each of those activities will apply to that activity? 2. For the purposes of applying the exemption under Article 132(1)(c) of Directive 2006/112/EC of 28 November 2006, must the services listed in that article actually be supplied, or is it sufficient in order for that exemption to apply that they are merely made available, so that use of those services depends solely on the wishes of the customer?

C-593/19	SK Telecom	AT	AG Opinion	http://curia.europa.eu/juris/documents.jsf?&num=C-593/19	https://www.vatupdate.com/?s=C-593/19	Place of supply	Input VAT recovery for roaming charges incurred by Korean Telecom provider when providing access to the Austrian telecom network to non-EU visitors.	59a(b)	2006/112 EC	1. Point (b) of the first paragraph of Article 59a of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, as amended by Council Directive 2010/88/EU of 7 December 2010 must be interpreted as meaning that roaming services allowing the use of a mobile telephone network located in a Member State, which are provided by a mobile telephone operator established in a third country to users having their permanent address or usually residing in that third country but temporarily staying in the territory of that Member State, must be considered as being the subject of 'effective use' on the territory of that Member State. 2. Point (b) of the first paragraph of Article 59a of Directive 2006/112, as amended by Council Directive 2010/88, must also be interpreted as meaning that the requirement of avoiding 'double taxation, non-taxation or distortion of competition' is satisfied where roaming services such as those described in the first question are not subject to VAT within the Union, which constitutes a case of 'non-taxation' within the meaning of that provision. The tax treatment in a third country is irrelevant for the purposes of the application of that provision.	Is Article 59a(b) of Directive 2006/112/EC, 1 as amended by Article 2 of Directive 2008/8/EC, 2 to be interpreted as meaning that the use of roaming services in a Member State in the form of access to the national mobile telephone network for the purpose of establishing incoming and outgoing connections by a 'non-taxable end customer' temporarily resident in that Member State constitutes 'use and enjoyment' in that Member State which justifies the transfer of the place of supply from the third country to that Member State, even though neither the mobile telephone operator providing the services nor the end customer are established in Community territory and the end customer does not have his permanent address and does not usually reside in the Community? Is Article 59a(b) of Directive 2006/112, as amended by Article 2 of Directive 2008/8, to be interpreted as meaning that the place of supply of telecommunications services as described in Question 1, which are outside the Community according to Article 59 of Directive 2006/112, as amended by Article 2 of Directive 2008/8, may be transferred to the territory of a Member State even though neither the mobile telephone operator providing the services nor the end customer are established in Community territory and the end customer does not have his permanent address and does not usually reside in the Community, simply because the telecommunications services in the third country are not subject to a tax comparable to VAT under EU law?

C-604/19	Gmina Wrocław	PL	AG Opinion	http://curia.europa.eu/juris/documents.jsf?&num=C-604/19	https://www.vatupdate.com/?s=C-604/19	Taxable transaction	VAT on conversion of perpetual usufruct into a right of ownership?	2(1)(a), 13, 14(2)(a)	2006/112 EC	(1) The transformation of the right of perpetual usufruct into immovable property ownership rights by operation of law, such as in the case at issue, constitutes a supply of goods within the meaning of Article 14(1) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, read in conjunction with Article 2(1)(a) thereof, which is subject to value added tax (VAT). (2) A municipality that charges fees for the transformation of the right of perpetual usufruct into immovable property ownership rights by operation of law, such as in the circumstances of the present case, acts as a taxable person within the meaning of Article 9(1) and not as a public authority within the meaning of Article 13 of Directive 2006/112.	Does the transformation of the right of perpetual usufruct into immovable property ownership rights by operation of law, such as in the circumstances of the present case, constitute a supply of goods within the meaning of Article 14(2)(a) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, read in conjunction with Article 2(1)(a) thereof, which is subject to value added tax ('VAT')? If the answer to Question 1 is in the negative, does the transformation of the right of perpetual usufruct into immovable property ownership rights by operation of law constitute a supply of goods within the meaning of Article 14(1) of Directive 2006/112, read in conjunction with Article 2(1)(a) thereof, which is subject to VAT? Does a municipality that charges fees for the transformation of the right of perpetual usufruct into immovable property ownership rights by operation of law, such as in the circumstances of the present case, act as a taxable person within the meaning of Article 9(1) of Directive 2006/112, read in conjunction with Article 2(1)(a) thereof, or as a public authority within the meaning of Article 13 of that directive?

C-703/19	Dyrektor Izby Administracji Skarbowej w Katowicach J.K.	PL	AG Opinion	http://curia.europa.eu/juris/documents.jsf?&num=C-703/19	https://www.vatupdate.com/?s=C-703/19	Rate	Reference for a preliminary ruling - Taxation - Value added tax (VAT) - Directive 2006/112 / EC - Article 98 - Possibility for Member States to apply one or two reduced VAT rates to certain supplies of goods and services - Classification of a commercial activity as, supply of goods or service - Annex III, points 1 and 12a - Concepts of foodstuffs and, restaurant services, catering and catering services - Meals suitable for immediate consumption in the seller's establishment or in a dining area - Take-away meals consumption	98(1) to (3)	2006/112 EC	1) Article 98 (2) of Council Directive 2006/112 / EC of 28 November 2006 on the common system of value added tax, read in conjunction with Annex III, point 12a, of this directive and with Article 6 of Council Implementing Regulation (EU) No 282/2011 of 15 March 2011 laying down implementing measures for Directive 2006/112 / EC on the common system of tax on added value, must be interpreted in the sense that the concept of "restaurant and catering services" covers the supply of food to a place under the control of the taxable person in which material and human resources are organized and put in place. works to guarantee consumers the quality of sufficient services intended to ensure their comfort and safety for the immediate consumption of these foods on site. Consequently, the sale of dishes, prepared in accordance with procedures such as those at issue in the main proceedings, in fast-food restaurants in which the taxable person provides the customer with an infrastructure enabling the meals to be consumed on the spot. which is organized by him or shared with other suppliers of prepared meals, constitutes a restaurant service. 2) Article 98 (2) of Directive 2006/112, read in conjunction with Annex III, point 1, to that directive, must be interpreted as meaning that the concept of 'foodstuffs' covers the supply food, with a view to their immediate consumption, outside the place made available by the taxable person with sufficient related services allowing the consumption of such food on the spot. Consequently, the sale of meals, prepared according to methods such as those at issue in the main proceedings, in fast-food restaurants, which the customer decides to take away and not to consume on the spot	Does the concept of a 'restaurant service' to which a reduced rate of VAT applies (Article 98(2) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, 1 read in conjunction with point (12a) of Annex III thereto and with Article 6 of Council Implementing Regulation (EU) No 282/2011 of 15 March 2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax, 2 cover the sale of prepared dishes under conditions such as those in the main proceedings, that is to say, in a situation where: - the seller makes available to the buyer the infrastructure which enables him or her to consume the purchased meal on the premises (separate dining space, access to toilets); - there is no specialised waiter service; - there is no service in the strict sense; - the ordering process is simplified and partly automated; and - the customer's ability to customise the order is limited? Is the way in which the dishes are prepared, consisting in, in particular, the heating of certain semi-finished products and the composing of prepared dishes from semi-finished products, relevant to answering the first question? In order to answer the first question, is it sufficient that the customer is potentially able to use the infrastructure offered or is it also necessary to establish that, for the average customer, this element constitutes an essential part of the service provided?

										in the infrastructure provided. provision by the taxable person for this purpose, does not constitute a restaurant service, but a delivery of foodstuffs which may be taxed at a reduced rate of value added tax. This may be identical to that applicable to restaurant service, provided that it does not infringe the principle of fiscal neutrality.	

QUESTION PUBLISHED, NO AG OPINION/DECISION YET

C-460/17	Valériane SNC	FR	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-460/17	https://www.vatupdate.com/?s=C-460/17	Right to deduct VAT	Right to deduct; invoices for non-existing supplies: in order to deny a taxable person in receipt of an invoice the right to deduct the VAT appearing on that invoice, it is sufficient that the authorities establish that the transactions covered by that invoice have not actually been carried out	17 of the Sixth VAT Directive	77/388/EEC (6th Directive)	Must the provisions of Article 17 of the Sixth VAT Directive of 17 May 1977, [1] which have, in essence, been reproduced in Article 168 of Directive [2006/112/EC] of 28 November 2006 on the common system of value added tax, [2] be interpreted as meaning that, in order to refuse a taxable person the right to deduct, from the value added tax that he is liable to pay by reason of his own transactions, tax levied on invoices corresponding to goods or services that the tax authorities establish have not actually been supplied to the taxable person, it is necessary, in all cases, to examine whether it has been established that that taxable person knew, or ought to have known, that the transaction was connected with value-added-tax fraud, regardless of whether that fraud was committed on the initiative of the issuer of the invoice, its recipient or a third party?
C-108/19	Krakvet	RO	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-108/19	https://www.vatupdate.com/?s=C-108/19	Place of supply	The place of supply for Intra-Union distance sales of goods is where the goods are located at the time when dispatch or transport of the goods to the customer ends. Does this also apply if the customer directly enters into a contract with the carrier for the transport of the goods (and the goods are not transported on behalf of the supplier)?	33	2006/112 EC	In the context of the sale of goods through an online retail outlet, is Article 33 of Directive 2006/112 1 to be interpreted as not applying in the situation where the customer directly enters into a contract with the carrier for the transport of the goods from the Member State of the supplier to his own Member State, in accordance with the dispatching options offered by the supplier, and the goods are not transported on behalf of the supplier?
C-373/19	Dubrovin & Tröger - Aquatics	DE	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-373/19	https://www.vatupdate.com/?s=C-373/19	Exemption	Does the concept of school and university tuition within the meaning of Article 132 (1) (i) and (j) of the VAT Directive also include the issue of swimming lessons?	132(1)(i) and (j)	2006/112 EC	1. Does the concept of school and university tuition within the meaning of Article 132 (1) (i) and (j) of the VAT Directive also include the issue of swimming lessons? 2. Can the recognition of an institution within the meaning of Article 132 (1) (i) of the VAT Directive be regarded as a body similar to that of public-law bodies involved in the education of children and adolescents, school and university tuition, education and training as well as vocational retraining result from the fact that the instruction given by this institution is the acquisition of a basic elementary ability (here: swimming)? 3. If the second question is answered in the negative: does the tax exemption under Article 132 (1) (j) of the VAT Directive presuppose that the taxable person is a sole trader?

C-655/19	Administrația Județeană a Finanțelor Publice Sibiu Direcția Generală Regională a Finanțelor Publice Brașov	RO	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-655/19	https://www.vatupdate.com/?s=C-655/19	Taxable person	Purchase and subsequent sale of real estate by creditor: economic activity? Is the creditor a taxable person?	2(1)(a), 9(1), 12	2006/112 EC	1. Does Article 2 of the VAT Directive preclude a transaction, one whereby a taxpayer, as creditor, acquires immovable property in the context of an enforcement procedure and, sometime later, sells it in order to recover a sum of money which he had loaned, from being regarded as an economic activity in the form of the exploitation of tangible or intangible property for the purposes of obtaining income therefrom on a continuing basis? 2. Can an individual who has carried out such a legal transaction be regarded as a taxable person within the meaning of Article 9 VAT Directive?
C-695/19	Rádio Popular	PT	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-695/19	https://www.vatupdate.com/?s=C-695/19	Exemption	Intermediation in the sale of extended warranties on household electrical appliances, exempt?	135(1)(b) and/or (c)	2006/112 EC	Do transactions involving intermediation in the sale of extended warranties on household electrical appliances, which are carried out by a taxable person under VAT law whose principal activity consists in the sale of household electrical appliances to consumers, constitute financial transactions, or are they to be treated as such pursuant to the principles of neutrality and non-distortion of competition, for the purposes of exclusion of the amount represented by them from the calculation of the deductible proportion, in accordance with Article 135(1)(b) and/or (c) of Council Directive 2006/112/EC of 28 November 2006? 1
C-712/19	Novo Banco	ES	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-712/19	https://www.vatupdate.com/?s=C-712/19	Exemption	Does the IDECA tax qualify as an indirect tax? If yes, is this tax compatible with article 401 and Article 135 (1) (d) of the VAT directive?	135(1)(d), 401	2006/112 EC	Must Articles 49, 56 and 63 TFEU, which guarantee the freedom of establishment, the freedom to provide services and the free movement of capital, respectively, be interpreted as precluding, inter alia, a system of deductions like that laid down for the IDECA in points 2 and 3 of Article 6(7) of Andalusian Law 11/2010 of 3 December on fiscal measures for the reduction of the government deficit and for sustainability? Must the tax on customer deposits in credit institutions in Andalusia (IDECA) be categorised as an indirect tax despite the fact that Article 6(2) of Andalusian Law 11/2010 classifies it as a direct tax, and, in that case, are its existence and chargeability compatible with VAT, in the light of the provisions of Articles 401 and 135(1)(d) of the VAT Directive. 1

C-717/19	Boehringer Ingelheim	HU	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-717/19	https://www.vatupdate.com/?s=C-717/19	Taxable amount	Reduction of the taxable amount - Agreement between pharmaceutical company and health insurer Is a national rule under which a pharmaceutical undertaking which makes payments to a public health insurer on the basis of turnover from the sale of medicinal products under a voluntary agreement is not entitled to reduce the taxable amount retrospectively contrary to Article 90(1) of the Directive?	90(1), 273	2006/112 EC	Should Article 90(1) of Council Directive 2006/112/EC 1 of 28 November 2006 on the common system of value added tax be interpreted as precluding a provision of national law, such as that at issue in the main proceedings, under which a pharmaceutical company which, pursuant to an agreement it is not obliged to enter into, makes payments to the state health insurance agency based on the revenue obtained from pharmaceutical products and which, therefore, does not retain the full amount of the consideration for those products, is not entitled subsequently to reduce the taxable amount, solely because the payment method is not set out in advance in its commercial policy and the payments are not principally for promotional purposes? If the answer to the first question is in the affirmative, should Article 273 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax be interpreted as precluding a provision of national law, such as that at issue in the main proceedings, under which, in order to be able subsequently to reduce the taxable amount, an invoice made out to the person entitled to the refund providing proof of the transaction giving entitlement to that refund is required, even though the transaction that enables the subsequent reduction in the taxable amount is duly documented and can subsequently be verified, is based in part on truthful, publicly available information, and enables the tax to be collected correctly?

C-737/19	Bank of China	FR	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-737/19	https://www.vatupdate.com/?s=C-737/19	Right to deduct VAT	The tax authorities challenged the input VAT recovery on costs incurred by a branch in providing loans for the benefit of its Chinese headquarters and other branches	169(a), 169(c)	2006/112 EC	Are the solutions adopted in the judgment of 24 January 2019, Morgan Stanley & Co International plc v Ministre de l'Économie et des Finances (C-165/17) applicable where a branch, on the one hand, carries out, in a Member State, transactions subject to VAT, and, on the other, supplies services for the benefit of its principal establishment and branches established in a third country? Where a branch established in a Member State claims a right to deduct based on the expenditure incurred by it in connection with the supply of services for the benefit of its principal establishment in a third-country, that is exports of financial and banking services, may the taxable person deduct value added tax pursuant to Article 169(a) or Article 169(c) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, p. 1)? If the first question is answered in the affirmative and the branch may claim a deduction pursuant to Article 169(a), under what conditions may banking transactions carried out by the principal establishment established in a third country be regarded as giving rise to a right to deduct if they had been carried out in the Member State the expenditure subject to value added tax is incurred? If the first question is answered in the affirmative and the branch may claim a deduction pursuant to Article 169(c), under what conditions may the recipient of the services be regarded as being established outside the European Union where the branch is located in the European Union and forms part of one and the same legal entity as its principal establishment?

C-787/19	European Commission v Republic of Austria	AT	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-787/19	https://www.vatupdate.com/?s=C-787/19	TOMS	Failure to align with VAT rules for travel agents?	73 and Articles 306 to 310	2006/112 EC	The applicant claims that the Court should: 1. declare that, by excluding from the special value-added-tax scheme applicable to travel agents travel services that are provided to taxable persons who use those services for their business, and by allowing travel agents, in so far as they are subject to that scheme, to determine the taxable amount for value added tax on a flat-rate basis for groups of services or for all services provided during a taxable period, the Republic of Austria has failed to fulfil its obligations under Article 73 and Articles 306 to 310 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax; 1 2. order the Republic of Austria to pay the costs of the proceedings.
C-802/19	Firma Z	DE	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-802/19	https://www.vatupdate.com/?s=C-802/19	Taxable amount	Discount granted by a pharmacy in the Netherlands to persons insured under a statutory health insurance scheme in Germany in the context of their supplies of medicinal products to German health insurance funds — Reduction in the taxable amount as a result of the discount	2(1), 13(1), 20, 90 and 138	2006/112 EC	Based on the judgment of the Court of Justice of the European Union of 24 October 1996, Elida Gibbs, C-317/94 (EU:C:1996:400), is a pharmacy which supplies medicinal products to a statutory health insurance fund entitled to reduce the taxable amount as a result of a discount granted to the persons insured under a health insurance scheme? In the event that this is answered in the affirmative: Is it contrary to the principles of neutrality and equal treatment in the internal market if a pharmacy in the national territory is able to reduce the taxable amount, but a pharmacy which supplies the statutory health insurance fund by means of an intra-Community, tax-exempt supply from another Member State is not able to do so?
C-812/19	Danske Bank	SE	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-812/19	https://www.vatupdate.com/?s=C-812/19	Taxable person	Cross border VAT group (reverse Skandia situation)	2(1), 9(1) and 11	2006/112 EC	Is a Swedish branch of a bank whose HQ is in another Member State to be treated as a distinct taxpayer, if the HQ is part of a VAT group of which the Swedish branch is not a part, and the HQ performs services for the branch and allocates the costs thereof to the branch?

C-844/19	TechnoRent International and Others	ES	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-844/19	https://www.vatupdate.com/?s=C-844/19	Taxable amount, Refund of VAT	Interest for late VAT refunds despite lack of national provision? Is a taxpayer entitled to interest and can he enforce this via court, if the tax authorities do not timely provide a VAT refund, but there is no national provision that requires the authorities to pay interest?	90(1)	2006/112 EC	1. Is there a rule with direct effect under EU law that grants a taxpayer to whom the tax office, in circumstances such as those in the main proceedings, has not refunded a turnover tax credit in good time entitlement to interest for late payment, with the result that he can claim that entitlement before the tax office or before the administrative courts, even though national law does not provide for such a rule on interest? If Question 1 is answered in the affirmative: 2. Is it permissible also in the case of a turnover tax claim made by the taxable person as a result of a subsequent reduction of consideration under Article 90(1) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax 1 that interest begins to accrue only after expiry of a reasonable period for the tax office to assess the lawfulness of the entitlement claimed by the taxable person? 3. Does the fact that the national law of a Member State does not provide for any rule on interest in respect of the late crediting of turnover tax credits mean that the national courts must, when calculating interest, apply the legal consequence laid down by the second subparagraph of Article 27(2) of Council Directive 2008/9/EC of 12 February 2008 laying down detailed rules for the refund of value added tax, provided for in Directive 2006/112/EC, to taxable persons not established in the Member State of refund but established in another Member State, 2 even though the main proceedings do not fall within the scope of that directive?

C-846/19	Administration de l'Enregistrement, des Domaines and de la TVA	LU	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-846/19	https://www.vatupdate.com/?s=C-846/19	Taxable person, Exemption	Legal services – Mandates in connection with custody and guardianship cases – Economic activity?	9(1), 132(1)(g)	2006/112 EC	1. Is the concept of 'economic activity' within the meaning of the second subparagraph of Article 9(1) of Directive 2006/112/EC 1 to be interpreted as including or excluding supplies of services provided in the context of a triangular relationship in which the provider of the services is appointed to provide those services by an entity which is not the same person as the recipient of the supplies of services? 2. Is the answer to the first question different according to whether the supplies of services are provided in the context of a role entrusted to the provider by an independent judicial authority? 3. Is the answer to the first question different according to whether the remuneration of the service provider is borne by the recipient of the services or by the State, an entity of which appointed the service provider to provide those services? 4. Is the concept of 'economic activity' within the meaning of the second subparagraph of Article 9(1) of Directive 2006/112/EC to be interpreted as including or excluding supplies of services where the remuneration of the service provider is not a legal requirement and the amount of the remuneration, where it is awarded, (a) is based on a case-by-case assessment, (b) is always dependent on the financial position of the recipient of the services and (c) is calculated by reference to a fixed amount, a percentage of the income of the recipient of the services or the services performed? 5. Is the concept of 'the supply of services and of goods closely linked to welfare and social security work' contained in Article 132(1)(g) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax to be interpreted as including or excluding services performed in the context of a scheme for the protection of adults established by law and subject to the control of an independent judicial authority? 6. Is the concept of 'bodies recognised … as being devoted to social wellbeing' contained in Article 132(1)(g) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax to be interpreted, in view of the recognition of the social character of the body, as laying down certain requirements vis-à-vis the way in which the service provider operates or as regards the not-for-profit or profit-making objective of the activity of the service provider, or more generally as restricting by other criteria or conditions the scope of the exemption provided for in Article 132(1)(g), or is the performance of services 'linked to welfare and social security work' alone sufficient to give the body at issue a social character? 7. Is the concept of 'bodies recognised … as being devoted to social wellbeing' contained in Article 132(1)(g) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax to be interpreted as requiring a recognition process based upon a pre-defined procedure and pre-determined criteria, or is ad hoc recognition possible on a case-by-case basis, where appropriate by a judicial authority? 8. Does the principle of legitimate expectations as interpreted by the case-law of the Court of Justice of the European Union allow the authority responsible for recovering VAT to require that a person liable to VAT pays the VAT on economic transactions relating to a period which had

										ended when the authority's decision to apply VAT was made after that authority has, for an extended time prior to that period, accepted VAT returns from that taxable person which do not include economic transactions of the same kind in its taxable transactions? Is that possibility on the part of the authority responsible for recovering VAT subject to certain conditions?

C-855/19	G. Sp. z o.o.	PL	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-855/19	https://www.vatupdate.com/?s=C-855/19	Taxable amount	Intra-Community acquisitions of motor fuels, payment of VAT within five days of each of the 20 transactions	69, 206	2006/112 EC	Do Article 110 of the Treaty on the Functioning of the European Union and Article 273 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added 1 not preclude a provision such as Article 103(5a) of the Ustawa z dnia 11 marca 2004 r. o podatku od towarów i usług (Law of 11 March 2004 on the tax on goods and services), 2 which stipulates that, in the case of an intra-Community acquisition of motor fuels, the taxable person is obliged, without being called upon to do so by the head of the customs office, to calculate and pay the amounts of tax to the account of the customs office competent for dealing with the payment of excise duty: (a) within 5 days of the date on which the goods in question enter the place of receipt of excise goods specified in the relevant permit — if the goods are the subject of intra-Community acquisition within the meaning of the Ustawa z dnia 6 grudnia 2008 r. o podatku akcyzowym (Law of 6 December 2008 on excise duty) by a registered consignee under the excise duty suspension procedure pursuant to the provisions on excise duty; (b) within 5 days of the date on which such goods enter a tax warehouse from the territory of a Member State other than Poland; (c) upon the movement of these goods within the territory of Poland — if the goods are moved outside of the excise duty suspension procedure pursuant to the provisions on excise duty? Does Article 69 of Directive 2006/112/EC preclude a provision such as Article 103(5a) of the VAT Law, which stipulates that, in the case of the intra-Community acquisition of motor fuels, the taxable person is obliged, without being called upon to do so by the head of a customs office, to calculate and pay the amounts of tax to the account of the customs office competent for dealing with the payment of excise duty: (a) within 5 days of the date on which the goods in question enter the place of receipt of excise goods specified in the relevant permit — if the goods are the subject of intra-Community acquisition within the meaning of the Law of 6 December 2008 on excise duty by a registered consignee under the excise duty suspension procedure pursuant to the provisions on excise duty; (b) within 5 days of the date on which such goods enter a tax warehouse from the territory of a Member State other than Poland; (c) upon the movement of these goods within the territory of Poland — if the goods are moved outside of the excise duty suspension procedure pursuant to the provisions on excise duty: – where the above amounts are interpreted as not constituting interim VAT payments within the meaning of Article 206 of Directive 2006/112/EC? Does an interim VAT payment within the meaning of Article 206 of Directive 2006/112/EC which is not paid on time lose its legal status at the end of the tax period for which it is to be paid?

C-868/19	M-GmbH	DE	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-868/19	https://www.vatupdate.com/?s=C-868/19	Taxable person	May Germany allow only legal entities to form part of a VAT group?	11	2006/112 EC	Is the first paragraph of Article 11 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax — the VAT Directive 1 — to be interpreted as precluding the rule set out in point 2 of Paragraph 2(2) of the Umsatzsteuergesetz (German Law on turnover tax) — the UStG — in so far as that rule prohibits a partnership (in this case: a GmbH & Co. KG (a limited partnership in which the general partner is a limited liability company)) the partners of which, apart from the controlling company, are not exclusively persons financially integrated into the controlling company's undertaking pursuant to point 2 of Paragraph 2(2) of the UStG, from being a controlled company within the scope of a tax-group arrangement for turnover-tax purposes? If Question 1 is answered in the affirmative: (a) Is the second paragraph of Article 11 of the VAT Directive — regard being had to the principles of proportionality and neutrality — to be interpreted as being capable of justifying an exclusion of partnerships of the type mentioned in Question 1 from a tax-group arrangement for turnover-tax purposes because, in the case of partnerships, there is no obligation to comply with a required form for the conclusion and amendment of partnership agreements under national law and there may, in the event of merely verbal agreements, be difficulties in proving the existence of the financial integration of the controlled company in individual cases? (b) Is application of the second paragraph of Article 11 of the VAT Directive precluded if the national legislature did not have the intention of preventing tax evasion or avoidance already at the time when it adopted the measure?

C-895/19	A.	PL	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-895/19	https://www.vatupdate.com/?s=C-895/19	Right to deduct VAT	Timing of exercising right to deduct VAT on intra-community acquisitions of goods	167, 178	2006/112 EC	Is Article 167 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (as amended), 1 in conjunction with Article 178 thereof, to be interpreted as precluding national legislation which makes the exercise of the right to deduct input tax in the same accounting period as that in which the tax due was payable on the transactions constituting Community acquisitions of goods subject to entry of the tax due on those transactions in the appropriate tax declaration submitted within the mandatory period (in Poland, three months) following the end of the month in which the tax liability arose in relation to the goods and services acquired?
C-907/19	Q-GmbH	DE	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-907/19	https://www.vatupdate.com/?s=C-907/19	Exemption	Is there an ancillary service, which is supplied exempt from VAT by insurance brokers and insurance intermediaries, where a taxable person who carries out intermediation activities for an insurance company also makes the underlying insurance product available to that insurance company?	135(1)(a)	2006/112 EC	Does a service related to insurance and reinsurance transactions that is performed with exemption from tax by insurance brokers and insurance agents within the meaning of Article 135(1)(a) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax 1 exist if a taxable person who carries out intermediary work for an insurance company also provides that insurance company with the mediated insurance product?
C-931/19	Titanium	AT	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-931/19	https://www.vatupdate.com/?s=C-931/19	Place of supply of services, Fixed Establishment	Concept of 'fixed establishment' - staff required?	44	2006/112 EC	Is the term 'fixed establishment' to be interpreted as meaning that the existence of human and technical resources is always necessary and therefore that the service provider's own staff must be present at the establishment, or can — in the specific case of the letting, subject to tax, of a property situated in national territory, which constitutes only a passive tolerance of an act or situation — that property, even without human resources, be regarded as a 'fixed establishment'?
C-935/19	Grupa Warzywna	PL	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-935/19	https://www.vatupdate.com/?s=C-935/19	Penalty	VAT penalty (in the form of an additional tax liability) compatible VAT Directive and principle of proportionality?	2, 250, 273	2006/112 EC	Is an additional tax liability such as that provided for in Article 112b(2) of the Law on VAT compatible with the provisions of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1, as amended; 'Directive 2006/112') (in particular Articles 2, 250 and 273 thereof), Article 4(3) of the Treaty on European Union, Article 325 TFEU and the principle of proportionality?

C-1/20	Finanzamt Wien	AT	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-1/20	https://www.vatupdate.com/?s=C-1/20	Exemption	Lawyers as Court-Appointed Guardians; VAT Exemption on Welfare EY: An Austrian referral asking whether Article 132(1)(g) of the VAT Directive is to be interpreted as meaning that services rendered by a lawyer as a court-appointed trustee – to the extent that they are not typical acts of the legal profession – are exempt from VAT?	132(1)(g)	2006/112 EC	Is Article 132(1)(g) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax 1 to be interpreted as meaning that the services of a lawyer provided in his or her capacity as a court-appointed guardian — in so far as those services are not services typically provided by a lawyer — are exempt from VAT?
C-4/20	ALTI	BG	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-4/20	https://www.vatupdate.com/?s=C-4/20	Liability to pay VAT	Does the joint liability of a customer for unpaid VAT by the supplier also include default interest?	205	2006/112 EC	1. Are Article 205 of Council Directive 2006/112/EC and the principle of proportionality to be interpreted as meaning that the joint and several liability of a registered person, which is the recipient of a taxable supply, for the value added tax not paid by its supplier in addition to the supplier's principal debt (the value added tax debt) also includes the accessory obligation to pay compensation for late payment in the amount of the statutory interest on the principal debt from the beginning of the debtor's default until the issuance of the tax assessment notice by which the joint and several liability is established or until the discharge of the debt? 2. Are Article 205 of Directive 2006/112 and the principle of proportionality to be interpreted as precluding a national provision such as Article 16(3) of the Danachno-osiguritelen protsesualen kodeks (Tax and Insurance Procedure Code) according to which a third party's liability for unpaid taxes of a taxable person includes the taxes and the interest?

C-7/20	Hauptzollamt Münster	DE	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-7/20	https://www.vatupdate.com/?s=C-7/20	Chargeable event and chargeability of VAT	"import" of car from Turkey to Germany for private journeys for a few months EY: A German referral asking whether the second subparagraph of Article 71(1) of the VAT Directive is to be interpreted as meaning that Article 87(4) of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 establishing the EU Customs Code can be applied mutatis mutandis (the basic point remains the same) to the recovery of VAT (import turnover tax)?	71(1)	2006/112 EC	Is the second subparagraph of Article 71(1) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax 1 to be interpreted as meaning that Article 87(4) of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 establishing the EU Customs Code 2 can be applied mutatis mutandis to the recovery of VAT (import turnover tax)?

C-9/20	Grundstücksgemeinschaft Kollaustraße 136	DE	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-9/20	https://www.vatupdate.com/?s=C-9/20	Rigjt to deduct VAT	May a Member State allow to claim input VAT in a different period then that in which output VAT became due? EY: A German referral asking, inter alia, whether the right to deduct VAT in accordance with Article 167 of the VAT Directive, without exception, always arises at the time when the deductible tax becomes chargeable, or whether Member States may derogate from this principle?	167	2006/112/EC	Does Article 167 of Directive 2006/112/EC of 28 November 2006 on the common system of valued added tax 1 preclude a provision of national law according to which the right of input tax deduction already arises at the time the transaction is performed, even if, under national law, the tax claim against the supplier or service provider arises only when the remuneration is received and the remuneration has not yet been paid? If the first question is answered in the negative: Does Article 167 of Directive 2006/112/EC of 28 November 2006 on the common system of valued added tax preclude a provision of national law according to which the right of input tax deduction cannot be asserted for the tax period in which the remuneration has been paid if the tax claim against the supplier or service provider arises only when the remuneration is received, the service has already been provided in an earlier tax period and, under national law, due to the matter being time-barred, it is no longer possible to assert the input tax claim for that earlier tax period?

C-21/20	Balgarska natsionalna televizia	BG	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-21/20	https://www.vatupdate.com/?s=C-21/20	Exemption, Right to deduct VAT	Public service television broadcasting a supply of services for consideration? How to determine which input VAT can be claimed? Deloitte: The Bulgarian High Court asks the CJEU in the Balgarska natsionalna televizia case (C-21/20) whether public broadcasting services are services provided for consideration and if so, if a VAT exemption would apply to the broadcasting services provided. Moreover, the Court asks whether the financing of the services is relevant for determining whether there is a right to deduct input VAT, considering the public broadcasting service is (largely) financed through subsidies. EY: A Bulgarian referral asking whether the supply of audio-visual media services to viewers by the public television broadcaster should be regarded as a service supplied for consideration within the meaning of Article 2(1)(c) of the VAT Directive if it is financed by the State in the form of subsidies, with the viewers paying no fees for the broadcasting? If answered in the affirmative, does the service qualify for exemption pursuant to Article 132(1)(q)? If it is considered that the activity consists of taxable and exempt supplies, having regard to its mixed financing, what is the scope of the right to deduct input tax?	2(1)(c), 132(1)(q), 168	2006/112 EC	Can the supply of audiovisual media services to viewers by the public television broadcaster be regarded as a service supplied for consideration within the meaning of Article 2(1)(c) of Directive 2006/112/EC 1 if it is financed by the State in the form of subsidies, with the viewers paying no fees for the broadcasting, or does it not constitute a service supplied for consideration within the meaning of that provision and not fall within the scope of that Directive? If the answer is that the audiovisual media services provided to viewers by the public television broadcaster fall within the scope of Article 2(1)(c) of Directive 2006/112/EC, can it then be considered that exempt supplies for the purposes of Article 132(1)(q) of the Directive are involved, and is a national regulation which exempts this activity solely on the basis of the payment from the State budget received by the public television broadcaster, regardless of whether that activity is also of a commercial nature, permissible? Is a practice which makes a full right of input tax deduction for purchases dependent not solely on the use of the purchases (for taxable or non-taxable activity), but also on the way in which those purchases are financed, namely on the one hand from self-generated income (advertising services inter alia), and on the other hand from State subsidisation, and which grants the right to full input tax deduction only for purchases financed from self-generated income and not for those financed through State subsidies, with the delimitation thereof being required, permissible pursuant to Article 168 of Directive 2006/112/EC? If it is considered that the activity of the public television broadcaster consists of taxable and exempt supplies, having regard to its mixed financing, what is the scope of the right to input tax deduction in respect of those purchases and which criteria must be applied for the determination thereof?

C-45/20	Finanzamt N	DE	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-45/20	https://www.vatupdate.com/?s=C-45/20	Right to deduct VAT	Input VAT, allocation of mixed used purchases to the business EY: A German referral asking whether Article 168(a) of the VAT Directive, read in conjunction with Article 167, conflicts with national law which precludes VAT deduction where a business is entitled to choose the allocation of the costs against private and business use at the time of purchase but a decision on the allocation is not made before the expiry of the deadline for submission of the annual VAT return?	167, 168(a)	2006/112 EC	Does Article 168(a), read in conjunction with Article 167 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax 1 conflict with national case-law precluding the right to deduct VAT in cases in which the trader is entitled to choose the allocation of a supply at the time of purchase if the tax authorities have not adopted a decision on its allocation on expiry of the statutory deadline for submission of the annual VAT return? Does Article 168(a) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax conflict with national case-law whereby allocation to private assets is assumed or presumed in the absence of (sufficient) evidence for allocation to the assets of the business?
C-46/20	Finanzamt G	DE	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-46/20	https://www.vatupdate.com/?s=C-46/20	Right to deduct VAT	Input VAT, allocation of mixed used purchases to the business EY: A German referral asking whether Article 168(a) of the VAT Directive, read in conjunction with Article 167, conflicts with national law which precludes VAT deduction where a business is entitled to choose the allocation of the costs against private and business use at the time of purchase but a decision on the allocation is not made before the expiry of the deadline for submission of the annual VAT return?	167, 168(a)	2006/112 EC	Does Article 168(a), read in conjunction with Article 167 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax 1 conflict with national case-law precluding the right to deduct VAT in cases in which the trader is entitled to choose the allocation of a supply at the time of purchase if the tax authorities have not adopted a decision on its allocation on expiry of the statutory deadline for submission of the annual VAT return? Does Article 168(a) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax conflict with national case-law whereby allocation to private assets is assumed or presumed in the absence of (sufficient) evidence for allocation to the assets of the business?

C-48/20	P	PL	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-48/20	https://www.vatupdate.com/?s=C-48/20	Liability to pay VAT	Recovery of input VAT on fuel nvoices with unduly shown VAT issued by a taxpayer acting in good faith. EY: A Polish referral asking whether the VAT Directive and the principle of proportionality preclude national legislation which denies VAT deduction against invoices incorrectly issued for the supply of exempt services but erroneously interpreted as taxable, based on an interpretation provided by the tax authorities and common practice at the time of the transactions?	203	2006/112 EC	Must Article 203 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax … 1 [,as amended,] and the principle of proportionality be interpreted as precluding the application, in a situation such as that in the main proceedings, of a national provision such as Article 108(1) of the Ustawa z dnia 11 marca 2004 r. o podatku od towarów i usług (Law of 11 March 2004 on [the] tax on goods and services) … 2 to invoices with VAT incorrectly indicated that were issued by a taxable person acting in good faith, if: - the taxable person's actions did not involve tax fraud, but resulted from an erroneous interpretation of the law by the parties to the transaction, based on an interpretation given by the tax authorities and a common practice in that respect at the time of the transaction, which incorrectly assumed that the issuer of the invoice was supplying goods when in fact it was providing a VAT-exempt financial intermediation service; and - the recipient of the invoice with the VAT incorrectly indicated would have been entitled to claim a VAT refund if the transaction had been correctly invoiced by a taxable person who was actually supplying the recipient with goods?

C-57/20	Commission v Germany	DE	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-57/20	https://www.vatupdate.com/?s=C-57/20	Flat rate scheme for farmers	EY: Action brought by the European Commission claiming that the Court should declare that, by applying the flat-rate scheme to all farmers as a rule regardless of whether the application of the normal VAT arrangements or the special scheme for small enterprises would give rise to difficulties for them, and by applying a flat-rate compensation tax rate which leads to a structural over-compensation of the input tax paid, the Federal Republic of Germany has infringed its obligations under Articles 296(1) and 299 of the VAT Directive.	196(1), 299	2006/112 EC	First plea in law — Infringement of Article 296(1) of Directive 2006/112/EC By its first plea in law, the Commission claims that, by applying the flat-rate scheme to all farmers regardless of any difficulties encountered by them in applying the normal VAT arrangements or the special scheme for small enterprises, the Federal Republic of Germany infringed Article 296(1) of Directive 2006/112. According to Article 296 of Directive 2006/112, farmers who could benefit from the flat-rate scheme must be selected appropriately. Accordingly, as an eligibility criterion, eligible farmers would have to encounter difficulties in applying the normal VAT arrangements or the special scheme under Chapter 1. The Federal Republic of Germany failed to select eligible farmers on the basis of that eligibility criterion. By its second plea in law, the Commission claims that the Federal Republic of Germany infringed Article 299 of Directive 2006/112 in that the flat-rate compensation tax rate applied by it results in a structural over-compensation of the input tax actually paid by flat-rate farmers. In the calculation, the agricultural services provided by commercial contractors are deducted from the turnover of the whole agricultural sector, on the one hand, whilst only the input tax burden on farmers subject to the normal VAT arrangements, and not the input tax burden on commercial contractors, is deducted from the input tax burden on the whole agricultural sector, on the other. This leads to a structural over-compensation due to the reimbursement at a flat rate of the flat-rate farmers' input tax.
C-58/20	K	AT	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-58/20	https://www.vatupdate.com/?s=C-58/20	Exemption	EY: An Austrian referral asking whether Article 135(1)(g) of the VAT Directive is to be interpreted as meaning that the term 'management of special investment funds' also covers the tax-related responsibilities entrusted by the management company to a third party, consisting of ensuring that the	131(1)(g)	2006/112 EC	Must Article 135(1)(g) of Directive 2006/112/EC 1 be interpreted as meaning that the term 'management of special investment funds' also covers the tax-related responsibilities entrusted by the management company to a third party, consisting of ensuring that the income received by unit-holders from investment funds is taxed in accordance with the law?

							income received by unit-holders from investment funds is taxed in accordance with the law?			
C-59/20	DBKAG	AT	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-59/20	https://www.vatupdate.com/?s=C-59/20	Exemption	EY: An Austrian referral asking whether Article 131(1)(g) of the VAT Directive is to be interpreted as meaning that, for the purpose of the tax exemption provided for by that provision, the term 'management of special investment funds' also includes the granting by a third-party licensor to an investment management company (IMC) of a right to use specialist software specifically designed for the management of special investment funds where, as in the case in the main proceedings, that specialist software is intended exclusively to perform specific and essential activities in connection with the management of the special investment funds but runs on the technical infrastructure of the IMC and can perform its functions only subject to the minor participation of the IMC and subject to ongoing recourse to market data provided by the IMC?	131(1)(g)	2006/112 EC	Must Article 135(1)(g) of Directive 2006/112/EC 1 be interpreted as meaning that, for the purposes of the tax exemption provided for by that provision, the term "management of special investment funds" also includes the granting by a third-party licensor to an investment management company ('IMC') of a right to use specialist software specifically designed for the management of special investment funds where, as in the case in the main proceedings, that specialist software is intended exclusively to perform specific and essential activities in connection with the management of the special investment funds but runs on the technical infrastructure of the IMC and can perform its functions only subject to the minor participation of the IMC and subject to ongoing recourse to market data provided by the IMC?

C-80/20	Wilo Salmson France	RO	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-80/20	https://www.vatupdate.com/?s=C-80/20	Rigjt to deduct VAT	EY: A Romanian referral regarding the interpretation of Article 167 of the VAT Directive, read in conjunction with Article 178. Is there a distinction between the moment the right of deduction arises and the moment it is exercised with regard to the way in which the VAT system operates; whether the right to deduct VAT may be exercised where no (valid) tax invoice has been issued for the purchase of goods? Can an application for a refund be made in respect of VAT which became chargeable prior to the 'refund period' but which was invoiced during the refund period? What are the effects of the annulment of invoices and the issuing of new invoices? Can national legislation make the refund of VAT conditional on the chargeability of VAT in a situation where a corrected invoice is issued during the application period?	167, 178	2006/112 EC	As regards the interpretation of Article 167 of Directive 2006/112/EC, 1 read in conjunction with Article 178 thereof, is there a distinction between the moment the right of deduction arises and the moment it is exercised with regard to the way in which the system of VAT operates? To that end, it is necessary to clarify whether the right to deduct VAT may be exercised where no (valid) tax invoice has been issued for purchases of goods. As regards the interpretation of Articles 167 and 178 of Directive 2006/112/EC, read in conjunction with the first sentence of Article 14(1)(a) of Directive 2008/9/EC, 2 what is the procedural point of reference for determining the lawfulness of the exercise of the right to a refund of VAT? To that end, it is necessary to clarify whether an application for a refund may be made in respect of VAT which became chargeable prior to the 'refund period' but which was invoiced during the refund period. As regards the interpretation of the first sentence of Article 14(1)(a) of Directive 2008/9/EC, read in conjunction with Article 167 and Article 178 of Directive 2006/112/EC, what are the effects of the annulment of invoices and the issuing of new invoices in respect of purchases of goods made before the 'refund period' on the exercise of the right to a refund of the VAT relating to those purchases? To that end, it is necessary to clarify whether, in the event of the annulment, by the supplier, of the invoices initially issued for the purchase of goods and the issuing of new invoices by that supplier at a later date, the exercise of the right of the recipient to apply for a refund of the VAT relating to the purchases is to be linked to the date of the new invoices, in a situation where the annulment of the initial invoices and the issuing of the new invoices is not within the recipient's control but is exclusively at the supplier's discretion. May national legislation make the refund of VAT granted under [Directive 2008/9/EC] conditional upon the chargeability of the VAT in a situation where a corrected invoice is issued during the application period?

C-81/20	Mitliv Exim	RO	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-81/20	https://www.vatupdate.com/?s=C-81/20	Penalty	VAT evasion, sanctioning measures in both administrative ánd criminal proceedings	2, 273	2006/112 EC	Do Articles 2 and 273 of Council Directive 2006/112 of 28 November 20[0]6 on the common system of value added tax, 1 Article 50 of the Charter of Fundamental Rights of the European Union and Article 325 TFEU, in circumstances such as those in the main proceedings, preclude national legislation, such as that at issue in the main proceedings, which permits the adoption or implementation of sanctioning measures in relation to a taxpayer who is a legal person, in both administrative and criminal proceedings which are conducted in parallel in relation to that taxpayer, for the same specific acts of tax evasion, in a situation where the penalty applied in the administrative proceedings may also be classified as a criminal penalty, in accordance with the criteria identified by the Court of Justice of the European Union in its case-law, and to what extent are all of those events, taken together, excessive with regard to the taxpayer concerned? In the light of the answer to Question 1, should EU law be interpreted as precluding national legislation, such as that at issue in the main proceedings, which permits a State, through its tax authorities, to disregard, in administrative proceedings, in respect of the same specific acts of tax evasion, the sum already paid by way of criminal damages which at the same time also constitutes the sum covering the tax loss, thereby making that amount unavailable for a certain period, in order subsequently also to establish in respect of that taxpayer, in the administrative proceedings, ancillary tax obligations in respect of the debt which has already been cleared?
C-90/20	Apcoa Parking Danmark	DK	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-90/20	https://www.vatupdate.com/?s=C-90/20	Taxable transaction	EY: A Danish referral asking whether Article 2(1)(c) of the VAT Directive is to be interpreted as meaning that control fees for parking infringements on private property constitute consideration for a taxable supply?	2(1)(c)	2006/112 /EC	Must Article 2(1)(c) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax 1 be interpreted as meaning that control fees for infringement of regulations on parking on private property constitute consideration for a service supplied and that there is therefore a transaction subject to VAT?

C-108/20	Finanzamt Wilmersdorf	DE	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-108/20	https://www.vatupdate.com/?s=C-108/20	Right to deduct VAT	VAT on fraudulent transactions recoverable without participation, connection, encouragement and/or facilitation? EY: A German referral asking whether Articles 167 and 168(a) of the VAT Directive are to be interpreted as precluding national law under which VAT deduction is denied where a taxable person knew of should have known of tax fraud with an earlier transaction, where the taxable person did not participate in and was not connected to the fraud and did not encourage or facilitate it?	167, 168(a)	2006/112 EC	Are Articles 167 and 168(a) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax 1 to be interpreted as precluding the application of national law under which input tax deductions are not to be allowed where, when turnover tax fraud about which a taxable person knew or should have known was committed at a preceding stage, the taxable person, through the transaction carried out with him or her, did not participate in and was not connected to the turnover tax fraud and did not encourage or facilitate the turnover tax fraud committed?

C-141/20	Norddeutsche Gesellschaft für Diakonie	DE	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-141/20	https://www.vatupdate.com/?s=C-141/20	VAT group	German VAT grouping rules.	4(1), 4(4), 21(1)(a), 21(3)	Sixth Council Directive	Is the second subparagraph of Article 4(4) in conjunction with Article 21(1)(a) and Article 21(3) of Sixth Council Directive 77/388/EEC 1 of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes (Directive 77/388/EEC) to be interpreted as permitting a Member State to designate, instead of the VAT group ('Organkreis', group treated as a single entity for tax purposes), a member of the VAT group ('Organträger', controlling company) as the taxable person? If question 1 is answered in the negative: Can the second subparagraph of Article 4(4) in conjunction with Article 21(1)(a) and Article 21(3) of Directive 77/388/EEC be invoked in this regard? Must a strict or lenient standard be applied in the assessment to be carried out in accordance with paragraph 46 of the Larentia + Minerva judgment 2 of the Court of Justice of 16 July 2015, C-108/14 and C-109/14 (EU:C:2015:496, paragraph 44 and 45), as to whether the requirement of financial integration contained in the first sentence of point 2 of Paragraph 2(2) of the Umsatzsteuergesetz (Law on turnover tax) constitutes a permissible measure which is necessary and appropriate for attaining the objectives seeking to prevent abusive practices or behaviour or to combat tax evasion or tax avoidance? Are Article 4(1) and the first subparagraph of Article 4(4) of Directive 77/388/EEC to be interpreted as permitting a Member State to regard a person as not being independent within the meaning of Article 4(1) of Directive 77/388/EEC if that person is integrated into the undertaking of another undertaking ('Organträger', controlling company) in financial, economic and organisational terms in such a way that the controlling company is able to impose its will on the person and thus prevent the person from forming his own will, which diverges from that of the controlling company?

C-154/20	Kemwater ProChemie	CZ	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-154/20	https://www.vatupdate.com/?s=C-154/20	Right to deduct VAT	The Czech Supreme Administrative Court made a reference for a preliminary ruling to the ECJ related to the right to deduct the VAT on services supplied by an unknown entity.		2006/112 EC	It is in accordance with Directive 2006/112/EC 1 that the exercise of the right to deduct value added tax paid upstream is conditional on the taxable person's obligation to prove that the benefit received by him in a taxable transaction was carried out by a taxable person. another taxable person, concrete? If the answer to the first question is in the affirmative, if the taxable person has not fulfilled the burden of proof, he may be denied the right to deduct value added tax paid upstream, even if it has not been established that that taxable person knew or could to know that by acquiring goods or services, she will be involved in a tax fraud?

C-156/20	Zipvit	UK	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-156/20	https://www.vatupdate.com/?s=C-156/20	Right to deduct VAT	"EY: Zipvit Limited v HMRC On 1 April 2020 the Supreme Court released its judgment in the case of Zipvit Limited v HMRC. This case concerns a claim by Zipvit for input tax which it claimed to have incurred on certain postal services provided by Royal Mail. The appeal raised the issue of whether a taxable person, who received supplies of services which were at the material time treated by Royal Mail as exempt under UK law, but which were properly chargeable to VAT under EU law, was entitled to an input tax credit in respect of those supplies. Both Royal Mail and HMRC believed that the supplies made by Royal Mail to Zipvit were exempt from VAT and Royal Mail did not therefore issue VAT invoices to Zipvit. The contract between Zipvit and Royal Mail was silent on VAT and the invoices indicated that the supplies were exempt. A subsequent CJEU judgment concerning the scope of the postal services exemption resulted in a clutch of claims for input tax by Royal Mail's customers. HMRC accepted, for the purposes of the appeal, that the postal services in question were properly standard-rated under both UK and EU law. The question was whether Zipvit was entitled to deduct input tax in respect of certain standard-rated supplies to it from Royal Mail, notwithstanding that Royal Mail did not in fact pay VAT on	168(a)	2006/112 EC	Where (i) a tax authority, the supplier and the trader who is a taxable person misinterpret European VAT legislation and treat a supply, which is taxable at the standard rate, as exempt from VAT, (ii) the contract between the supplier and the trader stated that the price for the supply was exclusive of VAT and provided that if VAT were due the trader should bear the cost of it, (iii) the supplier never claims and can no longer claim the additional VAT due from the trader, and (iv) the tax authority cannot or can no longer (through the operation of limitation) claim from the supplier the VAT which should have been paid, is the effect of the Directive1 that the price actually paid is the combination of a net chargeable amount plus VAT thereon so that the trader can claim to deduct input tax under article 168(a) of the Directive as VAT which was in fact "paid" in respect of that supply? Alternatively, in those circumstances can the trader claim to deduct input tax under article 168(a) of the Directive as VAT which was "due" in respect of that supply? Where a tax authority, the supplier and the trader who is a taxable person misinterpret European VAT legislation and treat a supply, which is taxable at the standard rate, as exempt from VAT, with the result that the trader is unable to produce to the tax authority a VAT invoice which complies with article 226(9) and (10) of the Directive in respect of the supply made to it, is the trader entitled to claim to deduct input tax under article 168(a) of the Directive? In answering questions 1 to 3: is it relevant to investigate whether the supplier would have a defence, whether based on legitimate expectation or otherwise, arising under national law or EU law, to any attempt by the tax authority to issue an assessment requiring it to account for a sum representing VAT in respect of the supply? is it relevant that the trader knew at the same time as the tax authority and the supplier that the supply was not in fact exempt, or had the same means of knowledge as them, and could have offered to pay the VAT which was due in respect of the supply (as calculated by reference to the commercial price of the supply) so that it could be passed on to the tax authority, but omitted to do so?

							those supplies, the parties thought the supplies were exempt and the supplies were shown as VAT exempt on the invoices. In this latest judgment, the Supreme Court (Court) has unanimously decided that the legal position under the VAT Directive is not clear. The Court noted that in a case involving an issue of EU law which is unclear, it is obliged to refer that issue to the CJEU to obtain its advice on the point. The Court noted that Zipvit had appealed on two issues: first, the 'due or paid' issue, and second, the invoice issue, neither of which can be considered so obvious and clear to leave no scope for reasonable doubt. The 'due or paid' issue arises out of Article 168(a) which provides that a trader who is a taxable person has an entitlement to deduct from VAT which he is liable to pay "the VAT due or paid…in respect of supplies to him of goods or services, carried out or to be carried out by another taxable person". Zipvit contends that the commercial price it paid Royal Mail for the supplies of postal services must be treated as having contained an element of VAT, even though the invoice purported to say that the services were exempt from VAT. Alternatively, even if this embedded element of VAT is not to be regarded as having been "paid", it should be regarded as being "due". HMRC contend that there is nothing in the Directive which requires or justifies			

							retrospective re-writing of the commercial arrangements between Royal Mail and Zipvit. Royal Mail did not issue further invoices to demand payment of VAT, cannot be compelled to issue such invoices, and has not accounted to HMRC for any VAT in respect of the services. HMRC could not act to compel Royal Mail to account for any VAT in respect of the supply of services. As the courts have previously found, if Zipvit were to succeed it would gain an unmerited financial windfall at the expense of the taxpayer. Considering the invoice issue, the Court noted that Zipvit claims that CJEU case law indicates that there is an important difference between the substantive requirements to be satisfied for a claim for input tax and the formal requirements that apply in relation to such a claim. The approach is strict for the substantive requirements, but departure from the formal requirements is permissible if alternative satisfactory evidence of the VAT which was paid or is due can be produced. Zipvit contends that it has produced alternative satisfactory evidence of the VAT paid, in the form of payment of the embedded VAT. However, HMRC assert that the regime in the Directive requires importance to be attached to the requirement of the production of an invoice showing that VAT is due and in what amount. A valid claim for the deduction of input tax cannot be made in the absence of a compliant VAT			

							invoice In its judgment the Court has made an order for a reference and set outs its questions to the CJEU: Where (i) there has been a misinterpretation of EU VAT law resulting in a standard rated-supply being treated as exempt, (ii) the contract between the supplier and the trader stated that the price for the supply was exclusive of VAT and provided that if VAT were due the trader should bear the cost of it, (iii) the supplier never claimed and can no longer claim the additional VAT due from the trader, and (iv) the tax authority cannot or can no longer (through the operation of limitation) claim from the supplier the VAT which should have been paid, is the effect of the Directive that the price actually paid is the combination of a net chargeable amount plus VAT thereon so that the trader can claim to deduct input tax under article 168(a) as VAT which was in fact 'paid' in respect of that supply? Alternatively, in those circumstances can the trader claim to deduct input tax under article 168(a) of the Directive as VAT which was 'due' in respect of that supply? Where EU VAT law has been misinterpreted with a standard-rated supply being wrongly treated as exempt with the result that the trader is unable to produce to the tax authority a VAT invoice which complies with article 226(9) and (10) of the VAT Directive in respect of the supply			

							made to it, is the trader entitled to claim a deduction of input tax under article 168(a)? Is it relevant to investigate whether the supplier would have a defence, whether based on legitimate expectation or otherwise, arising under national law or EU law, to any attempt by the tax authority to issue an assessment requiring it to account for a sum representing VAT in respect of the supply? Is it relevant that the trader knew at the same time as the tax authority and the supplier that the supply was not in fact exempt, or had the same means of knowledge as them, and could have offered to pay the VAT which was due in respect of the supply (as calculated by reference to the commercial price of the supply) so that it could be passed on to the tax authority, but omitted to do so? Comment: The Court has referred both substantive issues to the CJEU. Zipvit was designated as a lead case, with some 140 related appeals and total claims amounting to something in the region of £1 billion. The protracted litigation will be disappointing to those that had been hoping for a favourable decision from the Court."			

C-182/20	Administraţia Judeţeană a Finanţelor Publice Suceava and Others	RO	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-182/20	https://www.vatupdate.com/?s=C-182/20	Right to deduct VAT	Input VAT deduction prior to insolvency proceedings	168, 185 to 189	2006/112 EC	Do Directive 2006/112/EC 1 and the principles of fiscal neutrality, the right to deduct VAT and fiscal certainty preclude, in circumstances such as those in the main proceedings, national legislation which requires, once insolvency proceedings in respect of an economic operator have been initiated, automatically and without further checks, adjustment of VAT, by refusing to allow the economic operator to deduct VAT on taxable transactions that occurred prior to the declaration of insolvency and ordering the operator to pay the deductible VAT? Does the principle of proportionality preclude, in circumstances such as those in the main proceedings, such provisions of national law, given the economic consequences for the economic operator and the definitive nature of such an adjustment?
C-186/20	HYDINA SK	SK	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-186/20	https://www.vatupdate.com/?s=C-186/20	Time limits	EY: A Slovakian referral asking whether recital 25 of Council Regulation (EU) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of VAT, which states that 'the time limits laid down in this Regulation for the provision of information are to be understood as maximum periods not to be exceeded', is to be interpreted as meaning that those time limits cannot be exceeded and that exceeding them results in the suspension of a tax audit being unlawful? Does failure to comply with the time limits for implementing the international exchange of information provided for in Council Regulation (EU) No 904/2010 result in consequences for (sanctions against) the requested authority and the requesting authority? Can international exchange of information that does not comply with the time limits laid down in Council Regulation (EU) No 904/2010 be regarded as	Recital 25	Council Regulation (EU) No 904/2010	Must recital 25 of Council Regulation (EU) No 904/2010 1 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax, which states that 'the time limits laid down in this Regulation for the provision of information are to be understood as maximum periods not to be exceeded', be interpreted as meaning that those time limits cannot be exceeded and that exceeding them results in the suspension of a tax audit being unlawful? Does failure to comply with the time limits for implementing the international exchange of information provided for in Council Regulation (EU) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax result in consequences for (sanctions against) the requested authority and the requesting authority? Can international exchange of information that does not comply with the time limits laid down in Council Regulation (EU) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax be regarded as unlawful interference in the rights of a taxable person?

							unlawful interference in the rights of a taxable person?			
C-228/20	I GmbH	DE	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-228/20	https://www.vatupdate.com/?s=C-228/20	Exemption	VAT exemption for private hospital that is not governed by public law and has no agreements with health insurance funds	132(1)(b)	2006/112 EC	Is Paragraph 4, point 14(b), of the Umsatzsteuergesetz (Law on Turnover Tax) (UStG) compatible with Article 132(1)(b) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ('the VAT Directive'), 1 in so far as hospitals which are not bodies governed by public law qualify for exemption from tax on condition that they are approved within the meaning of Paragraph 108 of the Sozialgesetzbuch (SGB) V (Social Security Code, Book V)? If Question 1 is to be answered in the negative: When do hospitals governed by private law provide hospital care under social conditions comparable with those applicable to bodies governed by public law within the meaning of Article 132(1)(b) of the VAT Directive?

C-248/20	Skellefteå Industrihus	SE	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-248/20	https://www.vatupdate.com/?s=C-248/20	Right to deduct VAT	Is it compatible with the VAT Directive, 1 in particular with Articles 137, 168, 184 to 187, 189 and 192 thereof, that a property owner, who opted for taxation of the construction of a building and who has deducted the input tax paid on the acquisitions relating to the building project, must immediately repay the total amount of input tax, together with interest, on the ground that the liability for tax ceases by reason of the discontinuance of the construction project before the building is completed and that there is therefore no letting?	137, 168, 184 to 187, 189 and 192	2006/112 EC	Is it compatible with the VAT Directive, 1 in particular with Articles 137, 168, 184 to 187, 189 and 192 thereof, that a property owner, who opted for taxation of the construction of a building and who has deducted the input tax paid on the acquisitions relating to the building project, must immediately repay the total amount of input tax, together with interest, on the ground that the liability for tax ceases by reason of the discontinuance of the construction project before the building is completed and that there is therefore no letting?

C-269/20	Finanzamt T	DE	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-269/20	https://www.vatupdate.com/?s=C-269/20	Taxable person, VAT group	Turnover tax — Second subparagraph of Article 4(4) of Directive 77/388 — Authorisation of the Member States to treat as a single taxable person persons established in the territory of the country who, while legally independent, are closely bound to one another by financial, economic and organisational links — Article 6(2)(b) of Directive 77/388 — Pursuit of an activity carried on in an official capacity in addition to an economic activity	4(4), 4(5), 6(2) of Sixth Council Directive 77/388/EC, Art. 11 of the EU VAT Directive 2006/112/EC	2006/112 EC	Is the authorisation granted to Member States in the second subparagraph of Article 4(4) of Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes 1 to treat as a single taxable person persons established in their territory who, while legally independent, are closely bound to one another by financial, economic and organisational links to be exercised in such a way that: a) treatment as a single taxable person is effected through one of those persons, who is the taxable person for all of the transactions performed by those persons; or in such a way that: b) treatment as a single taxable person must of necessity – and thus, in addition, under sufferance of substantial tax losses – lead to a VAT group separate from the persons closely bound to one another, which constitutes a fictitious entity to be set up specifically for VAT purposes? If the correct answer to the first question is (a): does it follow from the case-law of the Court of Justice of the European Union concerning non-business purposes within the meaning of Article 6(2) of Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes (judgment of the Court of Justice of the European Union of 12 February 2009 in VNLTO – C-515/07, EU:C:2009:88) that, in the case of a taxable person who a) on the one hand, pursues an economic activity and, in so doing, provides services for consideration within the meaning of Article 2(1) of Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes, and b) on the other hand, pursues at the same time an activity which is incumbent upon him in the exercise of public authority (an activity he carries on in an official capacity) and in respect of which he is not considered to be a taxable person, in accordance with Article 4(5) of Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes, a service falling within the sphere of his economic activity which he provides free of charge for a purpose falling within the sphere of the activity he carries on in an official capacity is not subject to tax, in accordance with Article 6(2)(b) of Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes?

C-281/20	Ferimet	ES	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-281/20	https://www.vatupdate.com/?s=C-281/20	Right to deduct VAT	This case is about the recovery of VAT due under the reverse charge procedure by a business that issued a self-invoice on which a fictitious supplier was stated.	168	2006/112 EC	"1. Must Article 168 and related provisions of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, the principle of tax neutrality arising from that directive, and the associated case-law of the Court of Justice be interpreted as not allowing a trader to deduct input VAT where, under the reverse charging of VAT, known in EU law as the reverse charge procedure, the documentary evidence (invoice) issued by that trader for the goods he or she has purchased states a fictitious supplier, although it is not disputed that the trader in question did actually make the purchase and used the purchased materials in the course of his or her trade or business? 2. In the event that a practice such as that described above — of which the interested party must have been aware — can be characterised as abusive or fraudulent for the purposes of refusing the deduction of input VAT, is it necessary, in order for the deduction to be refused, to prove in full the existence of a tax advantage that is incompatible with the guiding objectives of VAT regulation? 3. Lastly, if such proof is required, must the tax advantage which would be grounds for refusing the deduction and which must be identified in the specific case in question relate exclusively to the taxpayer (who purchased the goods), or could that advantage be one which relates to other parties involved in the transaction?"

C-294/20	GE Auto Service Leasing	ES	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-294/20	https://www.vatupdate.com/?s=C-294/20	Cross-Border VAT Refund	The determination of the deadline by which a taxable person must establish fulfilment of the conditions for entitlement to a refund of VAT and of the time when, as a consequence of any negligence or abuse on his part, a taxable person loses the right to such a refund.		2006/112 EC	On 1 July 2020, the Audiencia Nacional (Spain) raised the following questions: l. Must it be accepted as lawful for a taxable person, following repeated requests from the tax authority that it establish compliance with the conditions for entitlement to a refund, to fail to comply with those requests without any reasonable justification and, after it has been refused a refund, for that person to defer the submission of documents until the review procedure or legal action? 2. Can a situation where a taxable person does not provide the tax authority with the necessary information on which it bases its right when it has been permitted and formally required to do so, and that taxable person fails to provide that information without reasonable justification and the information is instead submitted voluntarily at a later date to a review body or a court, be regarded as an abuse of rights? 3. Does a non-established taxable person, either on the ground that it failed to submit the relevant information for establishing its right to a refund on time and without reasonable justification, or on the ground that it engaged in abusive practices, lose its right to a refund once the period stipulated or granted for that purpose has elapsed and the tax authority has issued a decision refusing the refund?

C-299/20	Icade Promotion Logement	FR	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-299/20	https://www.vatupdate.com/?s=C-299/20	Derogation, Margin Scheme	Margin taxation scheme to transactions for the supply of building land	392	2006/112 EC	On 6 July 2020, the Conseil d'État (France) referred the following questions to the ECJ. 1. Is Article 392 of [Council] Directive [2006/112/EC] of 28 November 2006 [on the common system of value added tax] to be interpreted as reserving the application of the margin taxation scheme to transactions for the supply of immovable property the purchase of which has been subject to VAT, without the taxable person who subsequently resells the property having the right to deduct that tax, or does it permit that scheme to be applied to transactions for the supply of immovable property the purchase of which has not been subject to VAT, either because that purchase falls outside the scope of VAT or because it falls within the scope of VAT but is exempt from it? 2. Is Article 392 of Directive [2006/112] to be interpreted as excluding the application of the margin taxation scheme to transactions for the supply of building land in the following two cases: (a) where that land, purchased as land that has not been built on, becomes building land in the time between it is purchased and resold by the taxable person; (b) where that land, in the time between it is purchased and resold by the taxable person, is developed, in the sense that it is divided into parcels or works are carried out in order to install services (roads, drinking water, electricity, gas, sewage, telecommunications)?'
C-324/20	Finanzamt B	DE	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-324/20	https://www.vatupdate.com/?s=C-324/20	Charegable event, Taxable amount	Tax point for one-off services that are billed in phases	64(1), 90(1)	2006/112 EC	Does a service provided on a single occasion and therefore not in relation to a certain period of time give rise to successive statements of account or successive payments within the meaning of Article 64(1) of the VAT Directive 1 merely on the basis of an agreement to pay in instalments? Alternatively, if the first question is answered in the negative: Is non-payment within the meaning of Article 90(1) of the VAT Directive to be assumed if the taxable person, when providing his service, agrees that the service is to be paid for in five annual instalments and the national law relating to cases of subsequent payment provides for an adjustment by which the previous reduction in the taxable amount is cancelled again in accordance with that article?

C-333/20	Berlin Chemie A. Menarini	RO	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-333/20	https://www.vatupdate.com/?s=C-333/20	Place of supply of services, Fixed Establishment	Another referral has been made to the Court of Justice of the European Union (CJEU) regarding the concept of fixed establishment (BCAM [C-333/20]). BC, a German company, sells goods in Romania where it has a non-resident VAT registration. BCAM, incorporated in Romania, provides BC with marketing, advertising and regulatory support services, has treated those services as being outside the scope of Romanian VAT, and subject to reverse charge VAT in Germany. The Romanian tax authorities believe, by virtue of its own subsidiary, BC has sufficient human and technical resources at its disposal in Romania to create a fixed establishment there. This would mean BCAM's services to BC are subject to VAT. The concept of business establishment and fixed establishment is relevant to place of supply questions regarding the provision of services and, whilst branch structures create fixed establishments, the question of whether a subsidiary of a company can create a fixed establishment for a parent company, or other legal entity within the group continues to be the subject of disputes.	44	2006/112 EC	"1. If a company that carries out supplies of goods in the territory of a Member State other than that in which it has established its business is to be regarded as having, within the meaning of the second sentence of Article 44 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax and Article 11 of Council Regulation No 282/2011, a fixed establishment in the State in which it carries out those supplies, is it necessary for the human and technical resources employed by that company in the territory of that Member State to belong to it, or is it sufficient for that company to have immediate and permanent access to such human and technical resources through another affiliated company which it controls since it holds the majority of its shares? 2. If a company that carries out supplies of goods in the territory of a Member State other than that in which it has established its business is to be regarded as having, within the meaning of the second sentence of Article 44 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax and Article 11 of Council Regulation No 282/2011, a fixed establishment in the State in which it carries out those supplies, is it necessary for the presumed fixed establishment to be directly involved in decisions relating to the supply of the goods, or is it sufficient for that company to have, in the State in which it carries out the supply of goods, technical and human resources that are made available to it through contracts concluded with third party companies for marketing, regulatory, advertising, storage and representation activities which are capable of having a direct influence on the volume of sales? 3. On a proper construction of the second sentence of Article 44 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax and Article 11 of Council Regulation No 282/2011, does the possibility for a taxable person to have immediate and permanent access to the technical and human resources of another affiliated taxable person controlled by it preclude that affiliated company from being regarded as a service provider for the fixed establishment thus created?"

C-334/20	Amper Metal	HU	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-334/20	https://www.vatupdate.com/?s=C-334/20	Right to deduct VAT	Input VAT deduction for purchases that are not (or barely) useful for the business	168(a)	2006/112 EC	Must, or may, Article 168(a) of Council Directive 2006/112/EC 1 of 28 November 2006 on the common system of value added tax ('the VAT Directive') be interpreted as meaning that, under the said provision, in view of its use of the expression 'are used', the right to deduct VAT cannot be refused in respect of a transaction that falls within the scope of the VAT Directive on the grounds that, in the opinion of the tax authorities, the service provided by the person issuing the invoice in the course of a transaction between independent parties is not 'beneficial' to the taxable activities of the recipient of the invoice, in that: the value of the service (advertising) provided by the person issuing the invoice is disproportionate to the benefit (sales revenue/increase in sales revenue) which the service generates for the recipient; or the said service (advertising) has not generated any sales revenue for the recipient? Must, or may, Article 168(a) of the VAT Directive be interpreted as meaning that, under this provision, the right to deduct VAT may be refused in respect of a transaction that falls within the scope of the VAT Directive on the grounds that, in the opinion of the tax authorities, the service provided by the person issuing the invoice in the course of a transaction between independent parties is for a disproportionate sum, because the service (advertising) is expensive and the price is excessive in comparison with another service or services?

C-358/20	Promexor Trade	RO	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-358/20	https://www.vatupdate.com/?s=C-358/20	VAT registration	Can Romania withdraw a taxable person's VAT identification number (because no VAT due was declared for some time) and then charge VAT to that taxable person in the following period while no deduction is granted?	167 to 169, 176 to 180, 214, lid 1, 250, 272 ,273	2006/112 EC	1. Do the provisions of Directive 2006/112/EC and the principle of fiscal neutrality preclude national legislation by which a Member State requires a citizen to collect and pay VAT to the State for an indefinite period without, however, at the same time granting him the right to deduct VAT on the ground that the VAT code had been revoked since no transactions subject to VAT had been indicated in the VAT returns filed for six consecutive months/two consecutive calendar quarters? 2. With regard to the circumstances of the main proceedings, are the principle of legal certainty, the principle of legitimate expectations, the principle of proportionality and [the principle] of sincere cooperation, as set out in Directive 2006/112/EC, compatible with national legislation or with a practice of the tax authority according to which, although the Member State normally allows a legal person, on request, to re-register for VAT purposes following automatic revocation of the VAT code, in certain specific circumstances a taxpayer may not request re-registration for VAT purposes, for purely formal reasons, whilst being obliged to collect and pay VAT to the State, for an indeterminate period, without, however, at the same time being granted the right to deduct VAT? 3. With regard to the circumstances of the main proceedings, are the principle of legal certainty, the principle of legitimate expectations, the principle of proportionality and [the principle] of sincere cooperation, as set out in Directive 2006/112/EC, to be interpreted as prohibiting the imposition on a taxpayer of a requirement to collect and pay VAT for an indefinite period and without granting the right to deduct VAT, without, in the particular case, the tax authority in question verifying the substantive requirements relating to the right to deduct VAT and without there being any fraud on the part of the taxpayer?

C-396/20	CHEP Equipment Pooling	HU	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-396/20	https://www.vatupdate.com/?s=C-396/20	Refund	Should Hungary have asked for further info before rejecting (part of) the (8th Directive) VAT refund request?	20(1) of Council Directive 2008/9/EC	2008/9 EC	Must Article 20(1) of Council Directive 2008/9/EC of 12 February 2008 laying down detailed rules for the refund of value added tax, provided for in Directive 2006/112/EC, to taxable persons not established in the Member State of refund but established in another Member State (Directive 2008/9/EC) be interpreted as meaning that, even where there are clear numerical discrepancies (not involving a proportional deduction) between the refund application and the invoice that are to the disadvantage of the taxable person, the Member State of refund may deem that there is no need to request additional information and that it has received all the relevant information on which to make a decision in respect of the refund?
C-398/20	ELVOSPOL	CZ	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-398/20	https://www.vatupdate.com/?s=C-398/20	Taxable amount, Bad debts	Bad debts, is vendor required to correct the output VAT?	90	2006/112 EC	It is contrary to the meaning of Article 90 (1) and (2) of Council Directive 2006/112 / EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1) , national legislation laying down a condition which prevents a VAT payer, if he is obliged to declare the tax in the course of a taxable transaction against another taxpayer, to correct the amount of output tax on the value of a claim arising six months before a court decision on bankruptcy who paid for the performance only partially or not at all?
C-406/20	Phantasialand	DE	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-406/20	https://www.vatupdate.com/?s=C-406/20	Rate	VAT rate for amusement parks, composite supply	98(2)	2006/112 EC	1. Can the designation of fairs and amusement parks in Annex III, Category 7 in conjunction with Art. 98, Paragraph 2 of the VAT Directive be used in the sense of a differentiation for the taxation of an amusement park at the standard tax rate, although the designation “amusement park” includes both local and non-local showman companies ? 2. Is the case law of the ECJ, according to which the context of different services can lead to their being dissimilar, applicable to the provision of services by non-local showmen and local showman companies in the form of amusement parks? 3. If the question referred to 2. is answered in the negative: Is the “point of view of the average consumer”, which, according to the ECJ case law, represents an essential element of the principle of the neutrality of VAT, a “conceptual perspective” that is not amenable to the collection of evidence through expert reports?

C-487/20	Philips Orăştie	RO	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-487/20	https://www.vatupdate.com/?s=C-487/20	Right to deduct VAT	Withholding VAT refund due to assessment that was already annulled by a judgment (but which is not yet final)	179, 183	2006/112 EC	May the provisions of [the first paragraph of] Article 179 and [the first paragraph of] Article 183 of Directive 112/2006/EC, regard being had to the principles of equivalence, effectiveness and neutrality, be interpreted as precluding national legislation or practices in accordance with which the amount of VAT to be refunded is reduced by including in the calculation of the VAT due amounts representing additional liabilities established in a notice of assessment that has been annulled by a judgment that is not yet final, where such additional liabilities are guaranteed by a bank guarantee and the national tax procedure rules recognise that such a guarantee has the effect of staying enforcement in the case of other taxes and duties?
C-489/20	Kauno teritorinė muitinė	LT	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-489/20	https://www.vatupdate.com/?s=C-489/20	Taxable transaction, chargeable event	VAT still due if smuggled goods are seized and subsequently confiscated?	2(1)(d), 70	2006/112 EC	1. Is Article 124(1)(e) of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code [OMISSIS] to be interpreted as meaning that a customs debt is extinguished where, in a situation such as that in the present case, smuggled goods were seized and subsequently confiscated after they had already been unlawfully introduced (released for consumption) into the customs territory of the European Union? 2. If the first question is answered in the affirmative, are Articles 2(b) and 7(1) of Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC and Articles 2(1)(d) and 70 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax to be interpreted as meaning that the obligation to pay excise duty and/or VAT is not extinguished where, as in the present case, smuggled goods are seized and subsequently confiscated after they have already been unlawfully introduced (released for consumption) into the customs territory of the European Union, even if the customs debt has been extinguished on the ground provided for in Article 124(1)(e) of Regulation (EU) No 952/2013?

C-513/20	Termas Sulfurosas de Alcafache	PT	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-513/20	https://www.vatupdate.com/?s=C-513/20	Exemption	Is a thermal registration a VAT exempt medical and healthcare service?	132(1)(b)	2006/112 EC	May payments made in return for the service of opening, for each user, an individual file setting out the clinical history entitling the user to purchase 'traditional thermal cure' treatments be included within the concept of 'closely related activities', provided for in Article 132(1)(b) of the VAT Directive, and may they, as such, be regarded as being exempt from VAT?
C-515/20	Finanzamt A	DE	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-515/20	https://www.vatupdate.com/?s=C-515/20	Rate	Interpretation of the term 'wood for use as firewood' in Article 122 – Admissibility of the coverage of Article 122 established by a Member State using the Combined Nomenclature – Applicable criteria	98(3), 122	2006/112 EC	1. Is the term "firewood" in Article 122 of Directive 2006/112 / EC to be interpreted as including all wood which, according to its objective properties, is intended solely for burning? 2. Can a Member State that creates a reduced tax rate for deliveries of firewood on the basis of Art. 122 of Directive 2006/112 / EC , its scope of application in accordance with Art. 98 (3) of Directive 2006/112 / EC on the basis of the combined nomenclature delimit exactly? 3. If the answer to the second question is in the affirmative: Can a Member State use the power granted to it by Article 122 of Directive 2006/112 / EC and Article 98 (3) of Directive 2006/112 / EC to change the scope of the tax rate reduction for supplies of Distinguish firewood using the Combined Nomenclature, while observing the principle of fiscal neutrality, so that deliveries of different forms of firewood, which differ in their objective characteristics and properties, but from the point of view of an average consumer according to the criterion of comparability in use, are the same Need (here: heating) serve and thus compete with each other, subject to different tax rates?
C-570/20	Direction départementale des finances publiques de la Haute-Savoie	FR	Question	http://curia.europa.eu/juris/documents.jsf?&num=C-570/20	https://www.vatupdate.com/?s=C-570/20	Other	Duplication of proceedings and penalties of a criminal nature satisfied by national rules	273	2006/112 EC	1) Is the requirement of the clarity and the foreseeability of the circumstances in which concealments in returns relating to VAT payable may be the subject of a duplication of proceedings and penalties of a criminal nature satisfied by national rules such as those described above? 2) Is the requirement of the necessity and the proportionality of the duplication of such penalties satisfied by national rules such as those described above?
ECJ Cases - No info available yet										
C-507/20	FGSZ	HU	No info yet							

C-573/20	Casa di Cura Città di Parma	IT	No info yet	-	-						
C-583/20	EuroChem Agro Hungary	HU	No info yet	-	-						
C-596/20	DuoDecad	HU	No info yet	-	-						
C-598/20	Pilsētas zemes dienests	LV	No info yet	-	-						
C-605/20	Suzlon Wind Energy Portugal	PT	No info yet	-	-						
C-612/20	Happy Education	RO	No info yet	-	-						
C-637/20	DSAB Destination Stockholm	SE	No info yet	-	-						
C-643/20	Energott	HU	No info yet	-	-						