

Form of order sought

- declare that in laying down the VAT regime applicable to independent groups of persons, as defined in Article 44(1)(y) of the Law of 12 February 1979 on VAT, in Articles 1 to 4 of the Grand-Ducal Order of 21 January 2004 on the exemption from VAT of supplies of services to their members by independent groups of persons, in Administrative Circular No 707 of 29 January 2004 in so far as it comments on Articles 1 to 4 of the Grand-Ducal Order, and in the Note of 18 December 2008 by the working group within the Comité d'Observation des Marchés (Cobma; the Financial Market Observation Committee) with agreement from l'Administration de l'Enregistrement et des Domaines (the Registration and Land Authority), the Grand Duchy of Luxembourg has failed to fulfil its obligations under the VAT Directive ⁽¹⁾, and, specifically, under Article 2(1)(c), Article 132(1)(f), the second subparagraph of Article 1(2), Article 168(a), Article 178(a), Article 14(2)(c) and Article 28 of that directive;
- order the Grand Duchy of Luxembourg to pay the costs.

Pleas in law and main arguments

Article 132(1)(f) of the VAT Directive stipulates that Member States are to exempt from VAT 'the supply of services by independent groups of persons, who are carrying on an activity which is exempt from VAT or in relation to which they are not taxable persons, for the purpose of rendering their members the services directly necessary for the exercise of that activity, where those groups merely claim from their members exact reimbursement of their share of the joint expenses, provided that such exemption is not likely to cause distortion of competition'.

However, according to the Commission, the legislation applicable in Luxembourg does not restrict the VAT exemption only to services provided by an independent group of persons and directly necessary for activities undertaken by its members which are not liable to VAT or are exempt.

Further, the Commission submits that under Luxembourg law, the members of an independent group of persons whose turnover partly derives from taxable activities may deduct the VAT invoiced to the independent group of persons for its purchases of goods or services from a third party from the VAT which they themselves are liable to pay; whereas under Article 168 of the VAT Directive, the right to deduct input VAT is granted only to a taxable person who acquires the goods or services subject to VAT and uses them for the direct purposes of his taxed transactions.

Lastly, the Commission maintains that Article 14(2)(c) and Article 28 of the VAT Directive preclude the national legislation in so far as it provides that, where a member of an independent group of persons acquires goods and services from a third party in his own name, but on behalf of the group, the transaction by which that member assigns such expenditure to the group falls outside the scope of VAT.

⁽¹⁾ Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1).

Request for a preliminary ruling from the Augstākā tiesa (Latvia) lodged on 12 June 2015 — SIA 'Latvijas propāna gāze' v Valsts ieņēmumu dienests

(Case C-286/15)

(2015/C 270/23)

Language of the case: Latvian

Referring court

Augstākā tiesa

Parties to the main proceedings

Applicant: SIA 'Latvijas propāna gāze'

Defendant: Valsts ieņēmumu dienests

Questions referred

- 1) Must the general interpretative rules 2(b) and 3(b), in Commission Regulation (EC) No 1031/2008 ⁽¹⁾ of 19 September 2008, amending Annex I to Regulation No 2658/87, and in Commission Regulation (EC) No 948/2009 ⁽²⁾ of 30 September 2009, amending Annex I to Regulation No 2658/87, be interpreted as meaning that if the essential character of the goods (liquefied petroleum gas) is determined by all the components of the gas mixture together and no component of that mixture may be identified separately as the factor giving that gas its essential character, it must be presumed that the factor which gives the goods their essential character within the meaning of the general interpretative rule 3(b) is that substance which is present in the greatest proportion in the mixture?
- 2) Does it follow from Article 218(1)(d) of Commission Regulation (EEC) No 2454/93 ⁽³⁾ of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code that the declarant of the goods (liquefied petroleum gas) is under an obligation to indicate precisely the percentage amount of the substances present in the greatest quantity in the mixture?
- 3) If the declarant of the goods has failed to indicate precisely the percentage amount of the substances present in the greatest quantity in the mixture, is it the EU Combined Nomenclature code 2711 19 00, applied by the declarant of the goods in the present case, or code 2711 12 97, applied by the Valsts ieņēmumu dienests, that must be applied to a gas of which 0,32 % is the sum of methane, ethane and ethylene, 58,32 % the sum of propane and propylene and no more than 39,99 % the sum of butane and butylene?

⁽¹⁾ Commission Regulation (EC) No 1031/2008 of 19 September 2008 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ 2008 L 291, p. 1).

⁽²⁾ Commission Regulation (EC) No 948/2009 of 30 September 2009 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ 2009 L 287, p. 1).

⁽³⁾ OJ 1993 L 253, p. 1.

**Request for a preliminary ruling from the Tribunal de première instance de Bruxelles (Belgium)
lodged on 19 June 2015 — Daniele Striani and Others, RFC Sérésien ASBL v Union Européenne des
Sociétés de Football Association (UEFA), Union Royale Belge des Sociétés de Football — Association
(URBSFA)**

(Case C-299/15)

(2015/C 270/24)

Language of the case: French

Referring court

Tribunal de première instance de Bruxelles

Parties to the main proceedings

Applicants: Daniele Striani and Others, RFC Sérésien ASBL

Defendants: Union Européenne des Sociétés de Football Association (UEFA), Union Royale Belge des Sociétés de Football — Association (URBSFA)