

Judgment of the Court (Eighth Chamber) of 8 May 2013
(request for a preliminary ruling from the Administrativen
sad — Varna (Bulgaria)) — Hristomir Marinov, acting on
behalf of Lampatov — H — Hristomir Marinov v Direktor
na Direktsia ‘Obzhalvane i upravljenje na izpalnenieto’ —
grad Varna pri Tsentralno upravljenje na Natsionalna
agentsia za prihodite

(Case C-142/12) ⁽¹⁾

(Value added tax — Directive 2006/112/EC — Articles 18(c),
74 and 80 — Cessation of the taxable economic activity —
Removal of the taxable person from the VAT register by the
tax authorities — Retention of goods on which the VAT
became deductible — Taxable amount — Open market
value or purchase value — Determination at the time of the
transaction — Direct effect of Article 74)

(2013/C 225/47)

Language of the case: Bulgarian

Referring court

Administrativen sad — Varna

Parties to the main proceedings

Applicant: Hristomir Marinov, acting on behalf of Lampatov —
H — Hristomir Marinov

Defendant: Direktor na Direktsia ‘Obzhalvane i upravljenje na
izpalnenieto’ — grad Varna pri Tsentralno upravljenje na
Natsionalna agentsia za prihodite

Re:

Request for a preliminary ruling — Administrativen sad —
Varna — Interpretation of Articles 18(c), 74 and 80 of
Council Directive 2006/112/EC of 28 December 2006 on the
common system of value added tax (OJ 2006 L 347, p. 1) —
Transactions to be treated as the supply of goods for
consideration — Cessation of the taxable economic activity of
a taxable person, owing to the fact that, by reason of its
removal from the value added tax register, that taxable person
is no longer able to charge or to deduct value added tax —
Method for determining the taxable amount in relation to the
assets existing at the time of that removal

Operative part of the judgment

- Article 18(c) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax is to be interpreted as also covering the cessation of the taxable economic activity as a result of the removal of the taxable person from the value added tax register.
- Article 74 of Directive 2006/112 is to be interpreted as precluding a provision of national law under which, in the event

of the cessation of the taxable economic activity, the taxable amount of the transaction is to be the open market value of the assets in existence at the time of that cessation, unless that value corresponds in practice to the residual value of those goods at that date and account is thus taken of the change in the value of those goods between the date of their acquisition and the date of the cessation of the taxable economic activity.

- Article 74 of Directive 2006/112 has direct effect.

⁽¹⁾ OJ C 151, 26.5.2012.

Judgment of the Court (Third Chamber) of 13 June 2013
(request for a preliminary ruling from the Oberster
Gerichtshof — Austria) — Goldbet Sportwetten GmbH v
Massimo Sperindeo

(Case C-144/12) ⁽¹⁾

(Regulation (EC) No 1896/2006 — European order for
payment procedure — Articles 6 and 17 — Opposition to
the European order for payment without any challenge to
the jurisdiction of the court of the Member State of origin
— Regulation (EC) No 44/2001 — Jurisdiction and recog-
nition and enforcement of judgments in civil and commercial
matters — Article 24 — Entering of an appearance of the
defendant before the court seised — Applicability in the
context of the European order for payment procedure)

(2013/C 225/48)

Language of the case: German

Referring court

Oberster Gerichtshof

Parties to the main proceedings

Applicant: Goldbet Sportwetten GmbH

Defendant: Massimo Sperindeo

Re:

Request for a preliminary ruling — Oberster Gerichtshof —
Interpretation of Article 6 of Regulation (EC) No 1896/2006
of the European Parliament and of the Council of 12 December
2006 creating a European order for payment procedure (OJ 2006 L 399, p. 1) and of Article 17 thereof, in conjunction
with Article 24 of Council Regulation (EC) No 44/2001 of
22 December 2000 on jurisdiction and the recognition and
enforcement of judgments in civil and commercial matters (OJ 2001 L 12, p. 1) — Jurisdiction of the court seised by
virtue of the entering of an appearance by the defendant in