

Judgment of the Court (Second Chamber) of 3 September 2014 (request for a preliminary ruling from the Upper Tribunal (Tax and Chancery Chamber) — United Kingdom) — Commissioners for Her Majesty's Revenue and Customs v GMAC UK plc

(Case C-589/12) ⁽¹⁾

(Reference for a preliminary ruling — VAT — Sixth Directive 77/388/EEC — Article 11C(1), first subparagraph — Direct effect — Reduction of the taxable amount — Two transactions concerning the same goods — Supply of goods — Cars, sold on a hire purchase basis, repossessed and sold at auction — Abuse of rights)

(2014/C 395/10)

Language of the case: English

Referring court

Upper Tribunal (Tax and Chancery Chamber)

Parties to the main proceedings

Applicant: Commissioners for Her Majesty's Revenue and Customs

Defendant: GMAC UK plc

Operative part of the judgment

The first subparagraph of Article 11C(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 — Common system of value added tax: uniform basis of assessment must be interpreted as meaning that, in circumstances such as those of the case in the main proceedings, a Member State may not prevent a taxable person from invoking the direct effect of that provision in respect of one transaction by arguing that that person may rely on the provisions of national law in relation to another transaction concerning the same goods and that the cumulative application of those provisions would produce an overall fiscal result which neither national law nor Sixth Directive 77/388, applied separately to those transactions, produces or is intended to produce.

⁽¹⁾ OJ C 71, 9.3.2013.

Judgment of the Court (Second Chamber) of 4 September 2014 (request for a preliminary ruling from the Finanzgericht Hamburg — Germany) — Simon, Evers & Co. GmbH v Hauptzollamt Hamburg-Hafen

(Case C-21/13) ⁽¹⁾

(Reference for a preliminary ruling — Commercial policy — Anti-dumping duties — Regulation (EC) No 499/2009 — Validity — Imports of products originating in China — Imports of the same products consigned from Thailand — Circumvention — Proof — Refusal to cooperate)

(2014/C 395/11)

Language of the case: German

Referring court

Finanzgericht Hamburg

Parties to the main proceedings

Applicant: Simon, Evers & Co. GmbH

Defendant: Hauptzollamt Hamburg-Hafen