

**Judgment of the Court (Third Chamber) of 23 April 2015 (request for a preliminary ruling from the Hof van beroep te Gent — Belgium) — Property Development Company NV v Belgische Staat**

(Case C-16/14) <sup>(1)</sup>

*(Reference for a preliminary ruling — Taxation — Sixth VAT Directive — Article 11A — Application of goods treated as a supply for consideration — Application of a building for an activity exempt from VAT — Taxable amount for that application — Interim interest paid during the construction of the building)*

(2015/C 205/10)

Language of the case: Dutch

**Referring court**

Hof van beroep te Gent

**Parties to the main proceedings**

Applicant: Property Development Company NV

Defendant: Belgische Staat

**Operative part of the judgment**

Article 11A(1)(b) of the 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 must be interpreted as meaning that, in a case such as that at issue in the main proceedings, the taxable amount for the calculation of VAT on an application, within the meaning of Article 5(7)(b) thereof, of a building that the taxable person has constructed, is to be the purchase price, at the time the application is made, of buildings whose location, size and other essential characteristics are similar to those of the building in question. In that regard, it is irrelevant whether part of the purchase price is due to interest on borrowed capital.

<sup>(1)</sup> OJ C 102, 7.4.2014.

**Judgment of the Court (Fourth Chamber) of 23 April 2015 (request for a preliminary ruling from the Tribunal Superior de Justicia de la Comunidad Autónoma del País Vasco — Spain) — Subdelegación del Gobierno en Gipuzkoa — Extranjería v Samir Zaizoune**

(Case C-38/14) <sup>(1)</sup>

*(Reference for a preliminary ruling — Area of freedom, security and justice — Directive 2008/115/EC — Common standards and procedures for returning illegally staying third-country nationals — Articles 6(1) and 8(1) — National legislation providing, in the event of illegal staying, for either a fine or removal, depending on the circumstances)*

(2015/C 205/11)

Language of the case: Spanish

**Referring court**

Tribunal Superior de Justicia de la Comunidad Autónoma del País Vasco