Parties to the main proceedings

Appellant: Subdelegación del Gobierno en Gipuzkoa — Extranjería

Respondent: Samir Zaizoune

Operative part of the judgment

Directive 2008/115/EC of the European Parliament and of the Council of 16 December 2008 on common standards and procedures in Member States for returning illegally staying third-country nationals, in particular, Articles 6(1) and Article 8(1), read in conjunction with Article 4(2) and (3), must be interpreted as precluding legislation of a Member State such as that at issue in the main proceedings, which provides, in the event of third-country nationals illegally staying in the territory of that Member State, depending on the circumstances, for either a fine or removal, since the two measures are mutually exclusive.

([1]) OJ C 93, 29.3.2014.

Judgment of the Court (Third Chamber) of 23 April 2015 (request for a preliminary ruling from the Tribunal de grande instance de Nîmes — France) — Jean-Claude Van Hove v CNP Assurances SA

(Case C-96/14) ([1])

(Reference for a preliminary ruling — Directive 93/13/EEC — Unfair terms — Insurance contract — Article 4(2) — Assessment of the unfairness of contractual terms — Exclusion of terms relating to the main subject-matter of the contract — Term intended to ensure that mortgage loan repayments are covered — Borrower's total incapacity for work — Exclusion from cover in the event of recognised fitness to undertake an activity, paid or otherwise)

(2015/C 205/12)

Language of the case: French

Referring court

Tribunal de grande instance de Nîmes

Parties to the main proceedings

Applicant: Jean-Claude Van Hove

Defendant: CNP Assurances SA

Operative part of the judgment

Article 4(2) of Council Directive 93/13/EEC of 5 April 1993 on unfair terms in consumer contracts, must be interpreted as meaning that a term of an insurance contract intended to ensure that loan repayments payable to the lender will be covered in the event of the borrower's total incapacity for work falls within the exception set out in that provision only where the referring court finds:

— *first, that, having regard to the nature, general scheme and the stipulations of the contractual framework of which it forms part, and to its legal and factual context, that term lays down an essential component of that contractual framework, and, as such, characterises it, and*

— *secondly, that that term is drafted in plain, intelligible language, that is to say that it is not only grammatically intelligible to the consumer, but also that the contract sets out transparently the specific functioning of the arrangements to which the relevant term refers and the relationship between those arrangements and the arrangements laid down in respect of other contractual terms, so that that consumer is in a position to evaluate, on the basis of precise, intelligible criteria, the economic consequences for him which derive from it.*

([1]) OJ C 142, 12.5.2014.

Judgment of the Court (Sixth Chamber) of 23 April 2015 (request for a preliminary ruling from the Varhoven administrativen sad — Bulgaria) — GST — Sarviz AG Germania v Direktor na Direktsia 'Obzhalvane i danachno-osiguritelna praktika' Plovdiv pri Tsentralno upravlenie na Natsionalnata agentsia za prihodite

(Case C-111/14) ([1])

(Common system of value added tax — Directive 2006/112/EC — Principle of fiscal neutrality — Person liable for payment of VAT — Erroneous payment of VAT by the person to whom the supply is made — Liability to VAT of the supplier of services — Refusal to grant the supplier of services a refund of the VAT)

(2015/C 205/13)

Language of the case: Bulgarian

Referring court

Varhoven administrativen sad

Parties to the main proceedings

Applicant: GST — Sarviz AG Germania

Defendant: Direktor na Direktsia 'Obzhalvane i danachno-osiguritelna praktika' Plovdiv pri Tsentralno upravlenie na Natsionalnata agentsia za prihodite

Operative part of the judgment

1. *Article 193 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 the only person liable to pay the value added tax is the taxable person supplying services, where those services were supplied from a fixed establishment located in the Member State in which the value added tax is payable.*

2. *Article 194 of Directive 2006/112, as amended by Directive 2010/88, must be interpreted as not permitting the tax authorities of a Member State to regard as liable for the payment of value added tax the recipient of services supplied from a fixed establishment of the supplier, where both the latter and the recipient of those services are established in the territory of the same Member State, even if that recipient has already paid that tax on the mistaken assumption that the supplier did not have a fixed establishment in that State.*

3. *The principle of the neutrality of value added tax must be interpreted as precluding a national provision which permits the tax authorities to refuse to grant the supplier of services a refund of the value added tax which the supplier has paid, when the recipient of those services, who has also paid the value added tax in respect of the same services, is refused the right of deduction on the ground that that recipient did not have the corresponding tax document, any adjustment of tax documents being precluded under national law where a definitive tax adjustment notice exists.*

([1]) OJ C 142, 12.5.2014.