

Article 135(1)(d) and (f) of Directive 2006/112 must be interpreted as meaning that such a supply of services does not fall within the scope of application of those provisions.

<sup>(1)</sup> OJ C 245, 28.7.2014.

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**Judgment of the Court (Fifth Chamber) of 22 October 2015 (request for a preliminary ruling from the Naczelny Sąd Administracyjny — Poland) — PPUH Stehcemp sp. j. Florian Stefanek, Janina Stefanek, Jarosław Stefanek v Dyrektor Izby Skarbowej w Łodzi**

(Case C-277/14) <sup>(1)</sup>

**(Reference for a preliminary ruling — Taxation — Value added tax — Sixth Directive — Right of deduction — Refusal — Sale by an entity regarded as non-existent)**

(2015/C 414/09)

Language of the case: Polish

**Referring court**

Naczelny Sąd Administracyjny

**Parties to the main proceedings**

Applicants: PPUH Stehcemp sp. j. Florian Stefanek, Janina Stefanek, Jarosław Stefanek

Defendant: Dyrektor Izby Skarbowej w Łodzi

**Operative part of the judgment**

The provisions 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, as amended by Council Directive 2002/38/EC of 7 May 2002, must be interpreted as precluding national legislation, such as that at issue in the main proceedings, by which a taxable person is not allowed to deduct the value added tax due or paid in respect of goods that were delivered to him on the grounds that the invoice was issued by a trader which is to be regarded, in the light of the criteria provided by that legislation, as a non-existent trader, and that it is impossible to determine the identity of the actual supplier of the goods, except where it is established, on the basis of objective factors and without the taxable person being required to carry out checks which are not his responsibility, that that taxable person knew, or should have known, that that transaction was connected with value-added-tax fraud, this being a matter for the referring court to determine.

<sup>(1)</sup> OJ C 303, 8.9.2014.

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**Judgment of the Court (Second Chamber) of 21 October 2015 (request for a preliminary ruling from the Verwaltungsgerichtshof — Austria) — New Media Online GmbH v Bundeskommunikationssenat**

(Case C-347/14) <sup>(1)</sup>

**(Reference for a preliminary ruling — Directive 2010/13/EU — Concepts of ‘programme’ and ‘audiovisual media service’ — Determination of the principal purpose of an audiovisual media service — Comparability of the service to television broadcasting — Inclusion of short videos in a section of a newspaper’s website available on the Internet)**

(2015/C 414/10)

Language of the case: German

**Referring court**

Verwaltungsgerichtshof