

Judgment of the Court (Second Chamber) of 26 May 2016 (request for a preliminary ruling from the Østre Landsret — Denmark) — Envirotec Denmark ApS v Skatteministeren

(Case C-550/14) ⁽¹⁾

(Reference for a preliminary ruling — Common system of value added tax — Directive 2006/112/EC — Reverse charge mechanism — Article 198(2) — Gold material or semi-manufactured products — Meaning — Article 199(1)(d) and Annex VI — Used materials, waste and scrap — Ingots resulting from the melting down of various objects and scrap used to enable the extraction of gold and with a purity in gold of 325 thousandths or greater)

(2016/C 260/04)

Language of the case: Danish

Referring court

Østre Landsret

Parties to the main proceedings

Applicant: Envirotec Denmark ApS

Defendant: Skatteministeren

Operative part of the judgment

Article 198(2) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as meaning that it applies to the supply of ingots, such as those at issue in the main proceedings, consisting of a random, rough alloy obtained from the fusion of scrap and various metal objects containing gold, and other metals, materials and substances, and which, depending on the ingot, have a gold content of approximately 500 or 600 thousandths.

⁽¹⁾ OJ C 56, 16.2.2015.

Judgment of the Court (First Chamber) of 25 May 2016 (request for a preliminary ruling from the Augstākās tiesas — Latvia) — Rūdolfs Meroni v Recoletos Limited

(Case C-559/14) ⁽¹⁾

(Reference for a preliminary ruling — Judicial cooperation in civil matters — Regulation (EC) No 44/2001 — Recognition and enforcement of provisional and protective measures — Concept of ‘public policy’)

(2016/C 260/05)

Language of the case: Latvian

Referring court

Augstākās tiesas

Parties to the main proceedings

Applicant: Rūdolfs Meroni

Defendant: Recoletos Limited

Third parties: Aivars Lembergs, Olafs Berķis, Igors Skoks, Genādijs Ševcovs