

Judgment of the Court (Fourth Chamber) of 4 May 2017 — European Commission v Grand Duchy of Luxembourg

(Case C-274/15) ⁽¹⁾

(Failure of a Member State to fulfil obligations — Taxation — Value added tax — Directive 2006/112/EC — Article 132(1)(f) — Exemption from VAT of supplies of services by independent groups of persons to their members — Article 168(a) and Article 178(a) — Right of deduction for the members of the group — Article 14(2)(c) and Article 28 — Actions of a member in his own name and on behalf of the group)

(2017/C 213/05)

Language of the case: French

Parties

Applicant: European Commission (represented by: F. Dintilhac and C. Soulay, acting as Agents)

Defendant: Grand Duchy of Luxembourg (represented by: D. Holderer, acting as Agent, F. Kremer and P.-E. Partsch, avocats, and B. Gasparotti, acting as expert)

Operative part of the judgment

The Court:

1. Declares that by providing for the value added tax (VAT) regime applicable to independent groups of persons, as defined, first, in Article 44(1)(y) of the consolidated text of the loi du 12 février 1979 concernant la taxe sur la valeur ajoutée (Law of 12 February 1979 on value added tax), read in conjunction with Article 2(a) and Article 3 of the règlement grand-ducal du 21 janvier 2004 relatif à l'exonération de la TVA des prestations de services fournies à leurs membres par des groupements autonomes de personnes (Grand-Ducal Regulation of 21 January 2004 on the exemption from VAT of supplies of services by independent groups of persons to their members), second, in Article 4 of that regulation, read in conjunction with circulaire administrative n°707, du 29 janvier 2004 (administrative circular No 707 of 29 January 2004), in so far as it comments on Article 4 of that regulation, and, third, in the note of 18 December 2008 drafted by the working group within the comité d'observation des marchés (Market Observation Committee, COBMA) with agreement from the administration de l'Enregistrement et des Domaines (Registration and Land Authority), the Grand Duchy of Luxembourg has failed to fulfil its obligations under Article 2(1)(c), Article 132(1)(f), Article 168(a), Article 178(a), Article 14(2)(c) and Article 28 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, as amended by Council Directive 2010/45/EU of 13 July 2010;
2. Dismisses the action as to the remainder;
3. Orders the Grand Duchy of Luxembourg to pay the costs.

⁽¹⁾ OJ C 270, 17.8.2017.

Judgment of the Court (Third Chamber) of 4 May 2017 (request for a preliminary ruling from the Obvodní soud pro Prahu — Czech Republic) — Marcela Pešková, Jiří Peška v Travel Service a.s.

(Case C-315/15) ⁽¹⁾

(Reference for a preliminary ruling — Air transport — Regulation (EC) No 261/2004 — Article 5(3) — Compensation to passengers in the event of denied boarding and of cancellation or long delay of flights — Scope — Exemption from the obligation to pay compensation — Collision between an aircraft and a bird — Notion of 'extraordinary circumstances' — Notion of 'reasonable measures' to avoid extraordinary circumstances or the consequences thereof)

(2017/C 213/06)

Language of the case: Czech

Referring court

Obvodní soud pro Prahu