

Judgment of the Court (Third Chamber) of 15 July 2010 — European Commission v United Kingdom of Great Britain and Northern Ireland

(Case C-582/08) ⁽¹⁾

(Failure of a Member State to fulfil obligations — Value-added tax — Directive 2006/112/EC — Articles 169 to 171 — Thirteenth Directive 86/560/EEC — Article 2 — Refund — Taxable person not established in the European Union — Insurance transactions — Financial transactions)

(2010/C 246/05)

Language of the case: English

Parties

Applicant: European Commission (represented by: R. Lyal and M. Afonso, acting as Agents)

Defendant: United Kingdom of Great Britain and Northern Ireland (represented by: I. Rao and S. Hathaway, acting as Agents, and K. Lasok QC)

Re:

Failure of a Member State to fulfil obligations — Infringement of Articles 169, 170 and 171 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1) and of Article 2(1) of Thirteenth Council Directive 86/560/EEC of 17 November 1986 on the harmonisation of the laws of the Member States relating to turnover taxes — Arrangements for the refund of value added tax to taxable persons not established in Community territory (OJ 1986 L 326, p. 40) — National legislation which does not permit the recovery of input tax paid in respect of certain insurance and financial transactions carried out by taxable persons not established in Community territory

Operative part of the judgment

The Court:

1. Dismisses the action;
2. Orders the European Commission to pay the costs.

⁽¹⁾ OJ C 69, 21.3.2009.

Judgment of the Court (Third Chamber) of 29 July 2010 (reference for a preliminary ruling from the VAT and Duties Tribunal, Manchester (United Kingdom)) — Astra Zeneca UK Ltd v Commissioners for Her Majesty's Revenue and Customs

(Case C-40/09) ⁽¹⁾

(Sixth VAT Directive — Article 2(1) — Concept of the supply of services effected for consideration — Retail vouchers provided by an undertaking to its employees as part of their remuneration)

(2010/C 246/06)

Language of the case: English

Referring court

VAT and Duties Tribunal, Manchester

Parties to the main proceedings

Applicant: Astra Zeneca UK Ltd

Defendant: Commissioners for Her Majesty's Revenue and Customs

Re:

Reference for a preliminary ruling — VAT and Duties Tribunal, Manchester — Interpretation of Articles 2(1), 6(2)(b) and 17(2) 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 (OJ 1977 L 145, p. 1) — Meaning of 'a supply of services for consideration' — Retail vouchers made available to an employee under his or her employment contract, part of their value being charged against that employee's salary

Operative part of the judgment

Article 2(1) 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: uniform basis of assessment, as amended by Council Directive 95/7/EC of 10 April 1995, must be interpreted as meaning that the provision of a retail voucher by a company, which acquired that voucher at a price including value added tax, to its employees in exchange for their giving up part of their cash remuneration constitutes a supply of services effected for consideration within the meaning of that provision.

⁽¹⁾ OJ C 90, 18.4.2009.