

Parties to the main proceedings

Applicant: Ingrid Schmelz

Defendant: Finanzamt Waldviertel

Re:

Reference for a preliminary ruling — Unabhängiger Finanzsenat, Außenstelle Wien — Validity of a certain wording in Articles 24(3) and 28i 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), as amended by Council Directive 92/111/EEC of 14 December 1992 amending Directive 77/388/EEC and introducing simplification measures with regard to value added tax, and of a certain wording in Article 283(1)(c) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1) — Special VAT scheme for small undertakings permitting a tax exemption except in the case of supplies of goods and services by a taxable person who is not established in the territory of the country — Refusal to grant an exemption, by virtue of those provisions, to a person established in another EU Member State — Compatibility of that scheme with Articles 12, 43 and 49 EC and with the general principles of Community law — If the wording in question is invalid, interpretation of the expression ‘annual turnover’ contained in Article 24 of Directive 77/388/EEC and point 2(c) of Annex XV, Title IX Taxation, of the Act concerning the conditions of accession of the Kingdom of Norway, the Republic of Austria, the Republic of Finland and the Kingdom of Sweden and the adjustments to the Treaties on which the European Union is founded (OJ 1994 C 241, p. 335), and also in Article 287 of Directive 2006/112/EC

Operative part of the judgment

1. *Consideration of the questions has disclosed no factor of such a kind as to affect the validity, with regard to Article 49 EC, of Articles 24(3) and 28i 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 2006/18/EC of 14 February 2006, or of Article 283(1)(c) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax.*
2. *Articles 24 and 24a of Directive 77/388, as amended by Directive 2006/18, and Articles 284 to 287 of Directive 2006/112 must be interpreted as meaning that the term ‘annual turnover’ refers to the turnover generated by an undertaking in one year in the Member State in which it is established.*

(¹) OJ C 129, 6.6.2009.

Judgment of the Court (Third Chamber) of 28 October 2010 (reference for a preliminary ruling from the Court of Appeal (United Kingdom)) — Commissioners for Her Majesty’s Revenue and Customs v AXA UK PLC

(Case C-175/09) (¹)

(Sixth VAT Directive — Exemption — Article 13B(d)(3) — Transactions concerning payments or transfers — Debt collection and factoring — Payment plans for dental care — Service of collecting and processing payments for the account of the service supplier’s clients)

(2010/C 346/21)

Language of the case: English

Referring court

Court of Appeal

Parties to the main proceedings

Appellant: Commissioners for Her Majesty’s Revenue and Customs

Respondent: AXA UK PLC

Re:

Reference for a preliminary ruling — Court of Appeal — Interpretation of Article 13B(d)(3) 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) — Exemptions — Scope — Meaning of ‘service that has the effect of transferring funds and entail[ing] changes in the legal and financial situation’ — Collection, processing and onward payment services for traders’ credits from customers — Payment plans for dental care

Operative part of the judgment

Article 13B(d)(3) 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 is to be interpreted as meaning that the exemption from VAT provided for by that provision does not cover a supply of services which consist, in essence, in requesting a third party’s bank to transfer to the service supplier’s account, via the direct debit system, a sum due from that party to the service supplier’s client, in sending to the client a statement of the sums received, in making contact with the third parties from whom the service supplier has not received

payment and, finally, in giving instructions to the service supplier's bank to transfer the payments received, less the service supplier's remuneration, to the client's bank account.

(¹) OJ C 153, 04.07.2009.

Judgment of the Court (First Chamber) of 28 October 2010 (reference for a preliminary ruling from the Bundesgerichtshof, Germany) — Volvo Car Company GmbH v Autohof Weidendorf GmbH

(Case C-203/09) (¹)

(Directive 86/653/EEC — Self-employed commercial agents — Termination of the agency contract by the principal — Agent's entitlement to an indemnity)

(2010/C 346/22)

Language of the case: German

Referring court

Bundesgerichtshof

Parties to the main proceedings

Applicant: Volvo Car Company GmbH

Defendant: Autohof Weidendorf GmbH

Re:

Reference for a preliminary ruling — Bundesgerichtshof — Interpretation of Article 18(a) of Council Directive 86/653/EEC of 18 December 1986 on the coordination of the laws of the Member States relating to self-employed commercial agents (OJ 1986 L 382, p. 17) — Termination of agency contract by the principal — Agent's entitlement to indemnity — National legislation providing for loss of that entitlement in the event of default by the agent justifying immediate termination of the contract, even where the default occurs after termination of the agency contract but before the end of that contract and the principal became aware of the default only after the expiry of the contract

Operative part of the judgment

Article 18(a) of Council Directive 86/653/EEC of 18 December 1986 on the coordination of the laws of the Member States relating to self-employed commercial agents precludes a self-employed commercial agent from being deprived of his goodwill indemnity where the principal establishes a default by that agent which occurred after notice of termination of the contract was given but before the contract expired and which was such as to justify immediate termination of the contract in question

(¹) OJ C 180, 01.08.2009.

Judgment of the Court (Second Chamber) of 21 October 2010 (reference for a preliminary ruling from the Szombathelyi Városi Bíróság (Hungary)) — Criminal proceedings against Emil Eredics, Mária Vassné Sági

(Case C-205/09) (¹)

(Police and judicial cooperation in criminal matters — Framework Decision 2001/220/JHA — Standing of victims in criminal proceedings — Meaning of 'victim' — Legal persons — Mediation in criminal proceedings — Detailed rules of application)

(2010/C 346/23)

Language of the case: Hungarian

Referring court

Szombathelyi Városi Bíróság

Parties in the main proceedings

Emil Eredics, Mária Vassné Sági

Re:

Reference for a preliminary ruling — Szombathelyi Városi Bíróság — Interpretation of Article 1(a) and Article 10 of Council Framework Decision 2001/220/JHA of 15 March 2001 on the standing of victims in criminal proceedings — Criminal proceedings in which the victim is a legal person and in which mediation in criminal cases is excluded by national law — Concept of 'victim' in the framework decision — Inclusion, as regards the provisions on mediation in criminal cases, of persons other than natural persons? — Conditions for the application of mediation in criminal proceedings

Operative part of the judgment

The Court hereby rules:

1. Articles 1(a) and 10 of Council Framework Decision 2001/220/JHA of 15 March 2001 on the standing of victims in criminal proceedings must be interpreted as meaning that the concept of 'victim' does not extend to legal persons for the purposes of the promotion of mediation in criminal proceedings in Article 10(1).
2. Article 10 of the Framework Decision 2001/220 must be interpreted as not requiring Member States to make recourse to mediation possible for all offences the substantive components of which, as defined by national legislation, correspond essentially to those of offences for which mediation is expressly provided by that legislation.

(¹) OJ 2009 C 205, 29.08.2009.