**Judgment of the Court (Third Chamber) of 3 May 2012 (reference for a preliminary ruling from the First-Tier Tribunal (Tax Chamber) — United Kingdom) — Lebara Ltd v Commissioners for Her Majesty's Revenue and Customs**

**(Case C-520/10)** [1]

***(Taxation — Sixth VAT Directive — Article 2 — Supply of services for consideration — Telecommunications services — Prepaid phonecards displaying information for making international calls — Marketing through a network of distributors)***

(2012/C 174/11)

*Language of the case: English*

**Referring court**

First Tier Tribunal (Tax Chamber)

**Parties to the main proceedings**

*Applicant:* Lebara Ltd

*Defendant:* Commissioners for Her Majesty's Revenue and Customs

**Re:**

Reference for a preliminary ruling — First-Tier Tribunal (Tax Chamber) — Interpretation of Article 2(1) 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) — Phonecards sold by a taxable person residing in a Member State to a distributor residing in another Member State and sold on by that distributor to persons who use them to make telephone calls — Transaction which can be broken down into several parts — Arrangements for charging value added tax

**Operative part of the judgment**

*Point (1) of Article 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, as amended by Council Directive 2003/92/EC of 7 October 2003, must be interpreted as meaning that a telecommunications services operator which offers telecommunications services consisting in selling to a distributor phonecards which display all the information necessary for making international telephone calls by means of the infrastructure provided by that operator and which are resold by the distributor, in its name and on its own behalf, to end users, either directly or through other taxable persons such as wholesalers or retailers, carries out a supply of telecommunications services for consideration to the distributor. On the other hand, that operator does not carry out a second supply of services for consideration, this time to the end user, where that user, having purchased the phonecard, exercises the right to make telephone calls using the information on the card.*

[1] OJ C 30, 29.1.2011.

**Judgment of the Court (Grand Chamber) of 24 April 2012 (reference for a preliminary ruling from the Tribunale di Bolzano — Italy) — Servet Kamberaj v Istituto per l'Edilizia sociale della Provincia autonoma di Bolzano (IPES), Giunta della Provincia autonoma di Bolzano, Provincia autonoma di Bolzano**

**(Case C-571/10)** [1]

***(Area of Freedom, Justice and Security — Article 34 of the Charter of Fundamental Rights of the European Union — Directive 2003/109/EC — Status of third-country nationals who are long-term residents — Right to equal treatment with regard to social security, social assistance and social protection — Derogation from the principle of equal treatment for social assistance and social protection measures — Exclusion of 'core benefits' from the scope of that derogation — National legislation providing for housing benefit for low income tenants — Amount of funds for third-country nationals determined on the basis of a different weighted average — Rejection of an application for housing benefit owing to the exhaustion of the funds for third-country nationals)***

(2012/C 174/12)

*Language of the case: Italian*

**Referring court**

Tribunale di Bolzano

**Parties to the main proceedings**

*Applicant:* Servet Kamberaj

*Defendants:* Istituto per l'Edilizia sociale della Provincia autonoma di Bolzano (IPES), Giunta della Provincia autonoma di Bolzano, Provincia autonoma di Bolzano

*Interveners in support of the defendants:* Associazione Porte Aperte/Offene Türen, Human Rights International, Associazione Volontarius, Fondazione Alexander Langer

**Re:**

Reference for a preliminary ruling — Tribunale di Bolzano — Protection of linguistic minorities — Provincial legislation giving effect to the fundamental principle of the national constitutional system that linguistic minorities are to be protected — Social policy — Application of different coefficients in order to determine the amount intended for housing allowances for