



Reports of Cases

Case C-294/11

**Ministero dell'Economia e delle Finanze
et
Agenzia delle Entrate
v
Elsacom NV**

(Reference for a preliminary ruling
from the Corte suprema di cassazione)

(Eighth VAT Directive — Arrangements for the refund of VAT to taxable persons not established in the territory of the country — Time limit within which refund applications are to be submitted — Time bar)

Summary of the Judgment

Harmonisation of fiscal legislation — Common system of value added tax — Refund of the tax to taxable persons not established in the territory of the country — Legal nature of the time limit within which refund applications are to be submitted — Time bar

(Council Directive 79/1072, Art. 7(1)(1))

The six-month time limit laid down in the last sentence of the first subparagraph of Article 7(1) of Eighth Directive 79/1072 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 the territory of the country — for submitting an application for a value added tax refund is a mandatory time limit.

(see para. 34, operative part)