

Order of the Court (Fifth Chamber) of 6 February 2014 (reference for a preliminary ruling from the Wojewódzki Sąd Administracyjny w Łodzi — Poland) — Marcin Jagiełło v Dyrektor Izby Skarbowej w Łodzi

(Case C-33/13) ⁽¹⁾

(Request for a preliminary ruling — Article 99 of the Rules of Procedure of the Court of Justice — Taxation — VAT — Sixth Directive — Right of deduction — Refusal — Invoice issued by a company acting as a front)

(2014/C 175/18)

Language of the case: Polish

Referring court

Wojewódzki Sąd Administracyjny w Łodzi

Parties to the main proceedings

Applicant: Marcin Jagiełło

Defendant: Dyrektor Izby Skarbowej w Łodzi

Re:

Request for a preliminary ruling — Wojewódzki Sąd Administracyjny w Łodzi — Interpretation of Article 4(1) and (2), read in conjunction with Article 5(1), and of Article 17(2)(a) 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) — Right to deduct input VAT — Refusal to allow a recipient of supplies to deduct VAT in the case where the vendor uses the corporate name of another person — Intentional non-disclosure of the vendor's own activity — Invoice issued by a person other than the vendor — No need to establish that the purchaser was aware of the fact that the transaction in question was linked to criminal activity or to some other irregularity committed by the vendor or by the body cooperating with it

Operative part of the order

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 2001/115/EC of 20 December 2001, must be interpreted as meaning that a taxable person may not be refused the right to deduct VAT due or paid in respect of goods supplied to him on the ground that, in view of fraud or irregularities committed by the issuer of the invoice for that supply, the supply is considered not to have actually been made by the issuer, unless it is established, on the basis of objective evidence and without requiring of the taxable person checks which are not his responsibility, that that taxable person knew, or should have known, that that supply was connected with VAT fraud — a matter which it is for the referring court to determine.

⁽¹⁾ OJ C 141, 18.05.2013

Order of the Court (Grand Chamber) of 3 February 2014 (requests for a preliminary ruling from the Tribunalul Sibiu and the Curtea de Apel București — Romania) — Silvia Georgiana Câmpean v Administrația Finanțelor Publice a Municipiului Medias, Administrația Fondului pentru Mediu (Case C-97/13), Administrația Finanțelor Publice a Municipiului Alexandria v George Ciocoiu (Case C-214/13)

(Joined Cases C-97/13 and C-214/13) ⁽¹⁾

(Reference for a preliminary ruling — Internal taxation — Article 110 TFEU — Pollution tax charged on first registration of motor vehicles — Neutrality of tax between imported second-hand motor vehicles and similar vehicles already on the domestic market)

(2014/C 175/19)

Language of the case: Romanian

Referring courts

Tribunalul Sibiu, Curtea de Apel București

Parties to the main proceedings

Applicants: Silvia Georgiana Câmpean (Case C-97/13), Administrația Finanțelor Publice a Municipiului Alexandria (Case C-214/13)

Defendants: Administrația Finanțelor Publice a Municipiului Mediaș, Administrația Fondului pentru Mediu (Case C-97/13), George Ciocoiu (Case C-214/13)

Re:

Request for a preliminary ruling — Tribunalul Sibiu, Curtea de Apel București — Tax on pollutant emissions levied on motor vehicles on their first registration or when a right of ownership is first recorded — Exemption for motor vehicles subject to earlier taxes — Possibility of recovering through the courts the taxes to which those vehicles have been subject — Possible discouragement of the putting into circulation of second-hand vehicles purchased in other Member States — Compatibility of the national legislation with Article 110 TFEU

Operative part of the order

Article 110 TFEU must be interpreted as precluding a system of taxation, such as that introduced and then delimited by the national legislation at issue in the disputes in the main proceedings, by which a Member State levies a pollution tax on motor vehicles which is structured in such a way as to discourage the putting into circulation in that Member State of second-hand vehicles purchased in other Member States, but without discouraging the purchase of second-hand vehicles of the same age and condition on the domestic market.

⁽¹⁾ OJ C 129, 4.5.2013.
OJ C 189, 29.6.2013.

Order of the Court (Seventh Chamber) of 6 February 2014 — Kingdom of the Netherlands v European Commission

(Case C-223/13) ⁽¹⁾

(Action for annulment — Regulation (EU) No 93/2013 — Referral to the General Court of the European Union)

(2014/C 175/20)

Language of the case: Dutch

Parties

Applicant: Kingdom of the Netherlands (represented by: M. Bulterman and J. Langer, acting as Agents)

Defendant: European Commission (represented by: M. Clausen and P. Van Nuffel, acting as Agents)

Re:

Annulment of Commission Regulation (EU) No 93/2013 of 1 February 2013 laying down detailed rules for the implementation of Council Regulation (EC) No 2494/95 concerning harmonised indices of consumer prices, as regards establishing owner-occupied housing price indices (OJ 2013 L 33, p. 14)

Operative part of the order

1. Refer Case C-223/13 back to the General Court of the European Union.