

Judgment of the Court (Ninth Chamber) of 22 January 2015 (request for a preliminary ruling from the Cour d'appel de Mons — Belgium) — Régie communale autonome du stade Luc Varenne v État belge

(Case C-55/14) ⁽¹⁾

(Reference for a preliminary ruling — Directive 77/388/EEC — VAT — Exemptions — Article 13B(b) — Concept of 'exempted letting of immovable property' — Provision, for consideration, of a football stadium — Contract for provision reserving certain rights and prerogatives to the owner — Supply, by the owner, of various services representing 80 % of the charge specified in the contract)

(2015/C 107/16)

Language of the case: French

Referring court

Cour d'appel de Mons

Parties to the main proceedings

Applicant: Régie communale autonome du stade Luc Varenne

Defendant: État belge

Operative part of the judgment

Article 13B(b) 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, must be interpreted as meaning that the act of making available, for consideration, a football stadium under a contract reserving certain rights and prerogatives to the stadium owner and providing for the supply, by the owner, of various services, including services of maintenance, cleaning, repair and upgrading, representing 80 % of the charge which is agreed in the contract to be payable, does not constitute, as a general rule, a 'letting of immovable property' within the meaning of that provision. The finding of the facts is for the referring court.

⁽¹⁾ OJ C 102, 7.4.2014.

Judgment of the Court (Tenth Chamber) of 5 February 2015 (request for a preliminary ruling from the Juzgado de lo Social No 23 de Madrid — Spain) — Grima Janet Nisttahuz Poclava v Jose María Ariza Toledano

(Case C-117/14) ⁽¹⁾

(Reference for a preliminary ruling — Charter of Fundamental Rights of the European Union — Framework agreement on fixed-term work concluded by ETUC, UNICE and CEEP — National legislation providing for an employment contract of indefinite duration with a probationary period of one year — Implementation of EU law — None — Lack of jurisdiction of the Court)

(2015/C 107/17)

Language of the case: Spanish

Referring court

Juzgado de lo Social No 23 de Madrid