

2. Article 20 of Sixth Directive 77/388, as amended by Directive 95/7, must be interpreted as requiring value-added-tax deductions made in respect of goods or services falling within Article 17(5) of that directive to be adjusted following the adoption, during the adjustment period in question, of a value-added-tax allocation key used to calculate those deductions that departs from the method provided for by the directive for determining the deduction entitlement.

3. The general principles of EU law of legal certainty and of the protection of legitimate expectations must be interpreted as not precluding applicable national legislation which does not expressly prescribe an input tax adjustment, within the meaning of Article 20 of the Sixth Directive, as amended by Directive 95/7, following amendment of the value-added-tax allocation key used to calculate certain deductions or lay down transitional arrangements although the input tax allocation applied by the taxable person in accordance with the allocation key applicable before that amendment had been recognised as generally reasonable by the supreme court.

⁽¹⁾ OJ C 329, 22.9.2014.

Judgment of the Court (Fourth Chamber) of 9 June 2016 (request for a preliminary ruling from the Tribunal Supremo — Spain) — Entidad de Gestión de Derechos de los Productores Audiovisuales (EGEDA), Derechos de Autor de Medios Audiovisuales (DAMA), Visual Entidad de Gestión de Artistas Plásticos (VEGAP) v Administración del Estado, Asociación Multisectorial de Empresas de la Electrónica, las Tecnologías de la Información y la Comunicación, de las Telecomunicaciones y de los contenidos Digitales (Ametic)

(Case C-470/14) ⁽¹⁾

(Reference for a preliminary ruling — Intellectual and industrial property — Copyright and related rights — Directive 2001/29/EC — Article 5(2)(b) — Reproduction right — Exceptions and limitations — Private copying — Fair compensation — Financing from the General State Budget — Whether permissible — Conditions)

(2016/C 296/10)

Language of the case: Spanish

Referring court

Tribunal Supremo

Parties to the main proceedings

Applicants: Entidad de Gestión de Derechos de los Productores Audiovisuales (EGEDA), Derechos de Autor de Medios Audiovisuales (DAMA), Visual Entidad de Gestión de Artistas Plásticos (VEGAP)

Defendants: Administración del Estado, Asociación Multisectorial de Empresas de la Electrónica, las Tecnologías de la Información y la Comunicación, de las Telecomunicaciones y de los contenidos Digitales (Ametic)

Intervening parties: Artistas Intérpretes, Sociedad de Gestión (AISGE), Centro Español de Derechos Reprográficos (CEDRO), Asociación de Gestión de Derechos Intelectuales (AGEDI), Entidad de Gestión, Artistas, Intérpretes o Ejecutantes, Sociedad de Gestión de España (AIE), Sociedad General de Autores y Editores (SGAE),

Operative part of the judgment

Article 5(2)(b) of Directive 2001/29/EC of the European Parliament and of the Council of 22 May 2001 on the harmonisation of certain aspects of copyright and related rights in the information society must be interpreted as precluding a scheme for fair compensation for private copying which, like the one at issue in the main proceedings, is financed from the General State Budget in such a way that it is not possible to ensure that the cost of that compensation is borne by the users of private copies.

⁽¹⁾ OJ C 7, 12.1.2015.

Judgment of the Court (First Chamber) of 8 June 2016 (request for a preliminary ruling from the Finanzgericht Düsseldorf (Finance Court, Düsseldorf — Germany)) — Sabine Hünnebeck v Finanzamt Krefeld

(Case C-479/14) ⁽¹⁾

(Reference for a preliminary ruling — Free movement of capital — Articles 63 TFEU and 65 TFEU — Gift tax — Gift of immovable property situated within national territory — National law providing for a higher tax-free allowance for residents than for non-residents — Existence of an optional regime allowing any person resident in an EU Member State to benefit from the higher tax-free allowance)

(2016/C 296/11)

Language of the case: German

Referring court

Finanzgericht Düsseldorf

Parties to the main proceedings

Applicant: Sabine Hünnebeck

Defendant: Finanzamt Krefeld

Operative part of the judgment

Articles 63 TFEU and 65 TFEU must be interpreted as precluding rules of national law that provide, in respect of gifts between non-residents, in the absence of a specific request by the beneficiary, for recourse to a method of calculation of taxation by application of a lower tax-free allowance. Those articles also preclude, in any event, rules of national law which provide, at the request of such a beneficiary, for recourse to a method of calculation of taxation by application of a higher tax-free allowance which applies to gifts in respect of which at least one party is a resident, the exercise of that option by the non-resident beneficiary involving the aggregation, for the purpose of the calculation of tax due on the gift in question, of all the gifts received by that beneficiary from the same person over the course of the 10 years preceding and the 10 years following that gift.

⁽¹⁾ OJ C 34, 2.2.2015.
