

Order of the Court (Tenth Chamber) of 15 July 2015 (request for a preliminary ruling from the Administrativen sad — Varna — Bulgaria) — ‘Itales’ OOD v Direktor na Direktsia ‘Obzhalvane i danacho-osiguritelna praktika’ Varna pri Tsentralno Upravlenie na Natsionalnata Agentsia za Prihodite

(Case C-123/14) ⁽¹⁾

(Reference for a preliminary ruling — Article 99 of the Rules of Procedure of the Court — Taxation — VAT — Directive 2006/112/EC — Principle of tax neutrality — Deduction of input VAT — Meaning of ‘supply of goods’ — Conditions for establishing a supply of goods — No proof that the direct supplier was actually in possession of the goods)

(2015/C 320/07)

Language of the case: Bulgarian

Referring court

Administrativen sad — Varna

Parties to the main proceedings

Applicant: ‘Itales’ OOD

Defendant: Direktor na Direktsia ‘Obzhalvane i danacho-osiguritelna praktika’ Varna pri Tsentralno Upravlenie na Natsionalnata Agentsia za Prihodite

Operative part of the order

The provisions of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, concerning the right to deduct value added tax, must be interpreted as precluding a tax authority of a Member State from considering that a supply of goods has not taken place, with the consequence that the purchaser is prevented from deducting the value added tax incurred at the time of the purchase, on the ground that the purchaser has not proved either the origin of the goods concerned or that his supplier was in possession of those goods, where that authority has not established that the purchaser was involved in value added tax evasion and knew or ought to have known that the transaction at issue was connected with such evasion.

⁽¹⁾ OJ C 151, 19.5.2014.

Order of the Court (Ninth Chamber) of 3 June 2015 — The Sunrider Corporation v Office for Harmonisation in the Internal Market (Trade Marks and Designs), Nannerl GmbH & Co. KG

(Case C-142/14 P) ⁽¹⁾

(Appeal — Community trade mark — Opposition proceedings — Application for registration of word mark SUN FRESH — Opposition by the proprietor of the earlier Community word mark SUNNY FRESH — Likelihood of confusion — Similarity of the goods covered by the marks at issue — Right to be heard — Regulation (EC) No 207/2009 — Articles 8(1)(b), 75 and 76)

(2015/C 320/08)

Language of the case: English

Parties

Appellant: The Sunrider Corporation (represented by: N. Dontas and E. Markakis, dikigoroi)

Other parties to the proceedings: Office for Harmonisation in the Internal Market (Trade Marks and Designs) (represented by: P. Bullock, acting as Agent), Nannerl GmbH & Co. KG (represented by: A. Thünken, Rechtsanwalt)

Operative part of the order

1. *The appeal is dismissed.*
2. *The Sunrider Corporation shall pay the costs.*

⁽¹⁾ OJ C 212, 7.7.2014.

Order of the Court (Tenth Chamber) of 15 July 2015 (request for a preliminary ruling from the Administrativen sad — Varna (Bulgaria)) — ‘Koela-N’ EOOD v Direktor na Direktsia ‘Obzhalvane i danachno-osiguritelna praktika’ Varna pri Tsentralno upravlenie na Natsionalnata agentsia za prihodite

(Case C-159/14) ⁽¹⁾

(Reference for a preliminary ruling — Article 99 of the Rules of Procedure of the Court of Justice — Taxation — VAT — Directive 2006/112/EC — Principle of fiscal neutrality — Deduction of input VAT — ‘Supply of goods’ — Condition for the existence of a supply of goods — Direct transfer of goods from a supplier to a third party by a carrier — No evidence of actual possession of the goods by the direct supplier — Lack of cooperation between the suppliers and the tax authorities — No transshipment of goods — Evidence justifying suspicions of tax fraud)

(2015/C 320/09)

Language of the case: Bulgarian

Referring court

Administrativen sad — Varna

Parties to the main proceedings

Applicant: ‘Koela-N’ EOOD

Defendant: Direktor na Direktsia ‘Obzhalvane i danachno-osiguritelna praktika’ Varna pri Tsentralno upravlenie na Natsionalnata agentsia za prihodite

Operative part of the order

1. *Article 14(1) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as precluding the tax authorities of a Member State from finding that a supply of goods has not taken place, with the result that the value added tax paid at the time of acquiring those goods cannot be deducted by the buyer, on the ground that that person has not received the goods which it has purchased but has sent them directly to a third party to whom it has resold them, or on the ground that the buyer’s direct supplier has not received the goods which it has purchased but has sent them directly to that buyer.*