

Parties to the main proceedings

Applicant: Minister Finansów

Defendant: Aspiro SA, formerly BRE Ubezpieczenia sp. z o.o.

Operative part of the judgment

Article 135(1)(a) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as meaning that claims settlement services, such as those at issue in the main proceedings, provided by a third party in the name and on behalf of an insurance company, do not fall within the exemption laid down by that provision.

⁽¹⁾ OJ C 155, 11.5.2015.

Judgment of the Court (Tenth Chamber) of 17 March 2016 (request for a preliminary ruling from the Hoge Raad der Nederlanden — the Netherlands) — Sonos Europe BV v Staatssecretaris van Financiën

(Case C-84/15) ⁽¹⁾

(Reference for a preliminary ruling — Regulation (EEC) No 2658/87 — Customs union and Common Customs Tariff — Tariff classification — Combined Nomenclature — Headings 8517, 8518, 8519, 8527 and 8543 — Stand-alone device designed to retrieve, receive and stream digital audio files in the form of amplified sound)

(2016/C 156/19)

Language of the case: Dutch

Referring court

Hoge Raad der Nederlanden

Parties to the main proceedings

Applicant: Sonos Europe BV

Defendant: Staatssecretaris van Financiën

Operative part of the judgment

The Combined Nomenclature listed in Annex I to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff, in the version resulting, successively, from Commission Regulation (EC) No 1031/2008 of 19 September 2008 and Commission Regulation (EC) No 948/2009 of 30 September 2009, must be interpreted as meaning that a stand-alone device designed to retrieve, receive and stream digital audio files in the form of amplified sound, such as that at issue in the main proceedings, must, subject to the referring court's assessment of all of the facts which it has available to it, be classified under tariff heading 8519 of that nomenclature.

⁽¹⁾ OJ C 146, 4.5.2015.