

Judgment of the Court (Tenth Chamber) of 22 June 2016 (request for a preliminary ruling from the Hoge Raad der Nederlanden — Netherlands) — Gemeente Woerden v Staatsecretaris van Financiën

(Case C-267/15) ⁽¹⁾

(Reference for a preliminary ruling — Value added tax — Input tax — Deduction)

(2016/C 314/08)

Language of the case: Dutch

Referring court

Hoge Raad der Nederlanden

Parties to the main proceedings

Applicant: Gemeente Woerden

Defendant: Staatsecretaris van Financiën

Operative part of the judgment

Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as meaning that, in circumstances such as those at issue in the main proceedings, in which a taxable person has had a building constructed and has sold that building for a price less than the cost of constructing it, that taxable person is entitled to deduct all of the value added tax paid in respect of the construction of that building, and not only a part of that tax in proportion to the parts of the building which its purchaser uses for economic activities. The fact that that purchaser allows the building at issue to be used without charge is of no importance in that regard.

⁽¹⁾ OJ C 262, 10.8.2015.

Judgment of the Court (Seventh Chamber) of 22 June 2016 (request for a preliminary ruling from the Harju Maakohus — Estonia) — Irina Nikolajeva v Multi Protect OÜ

(Case C-280/15) ⁽¹⁾

(Reference for a preliminary ruling — EU trade mark — Regulation (EC) No 207/2009 — Article 9(3) and Article 102(1) — Obligation on an EU trade mark court to issue an order prohibiting a third party from proceeding with acts of infringement — No application seeking such an order — Concept of ‘special reasons’ for not ordering such a prohibition — Concept of ‘reasonable compensation’ in respect of acts occurring after publication of an application for registration of an EU trade mark and before publication of the registration of the trade mark)

(2016/C 314/09)

Language of the case: Estonian

Referring court

Harju Maakohus

Parties to the main proceedings

Applicant: Irina Nikolajeva

Defendant: Multi Protect OÜ