Parties to the main proceedings

Applicant: Wolfgang Schmidt

Defendant: Christiane Schmidt

Operative part of the judgment

The provisions of Regulation (EU) No 1215/2012 of the European Parliament and of the Council of 12 December 2012 on jurisdiction and the recognition and enforcement of judgments in civil and commercial matters is to be interpreted as meaning that an action seeking the avoidance of a gift of immovable property on the ground of the donor's incapacity to contract does not fall within the exclusive jurisdiction of the courts of the Member State in which the property is situated, provided for under Article 24(1) of Regulation No 1215/2012, but within the special jurisdiction provided for under Article 7(1)(a) of that regulation.

An action seeking the removal from the land register of notices evidencing the donee's right of ownership falls within the exclusive jurisdiction provided for under Article 24(1) of the same regulation.

([1]) OJ C 363, 3.11.2015.

Judgment of the Court (Fourth Chamber) of 10 November 2016 (request for a preliminary ruling from the Nejvyšší správní soud — Czech Republic) — Odvolací finanční ředitelství v Pavlína Baštová

(Case C-432/15) ([1])

(Reference for a preliminary ruling — Taxation — Value added tax — Directive 2006/112/EC — Article 2 (1)(c) — Concept of 'supply of services for consideration' — Supply of a horse by a taxable person to the organiser of horse races — Assessment of the consideration — Right to deduct expenses linked to the preparation of the taxable person's horses for the races — General costs linked to the overall economic activity — Annex III, point 14 — Reduced rate of VAT applicable to the use of sporting facilities — Applicability to the operation of racing stables — Transaction consisting of a single supply or several independent supplies)

(2017/C 014/18)

Language of the case: Czech

Referring court

Nejvyšší správní soud

Parties to the main proceedings

Applicant: Odvolací finanční ředitelství

Defendant: Pavlína Baštová

Operative part of the judgment

1. *Article 2(1)(c) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted to the effect that the supply of a horse by its owner, who is a taxable person for value added tax purposes, to the organiser of a horse race for the purpose of the horse's participation in that race does not constitute a supply of services for consideration within the meaning of that provision where it does not give rise to a payment awarded for participation or any other direct remuneration and where only the owners of horses which are placed in the race receive a prize, even if that prize is determined in advance. On the other hand, such a supply of a horse for the purposes of its participation in the race constitutes a supply of services for consideration where it gives rise to the payment, by the organiser, of remuneration irrespective of whether or not the horse in question is placed in the race.*

2. *Directive 2006/112 must be interpreted to the effect that a taxable person, who breeds and trains his own race horses and those of other owners, has the right to deduct input value added tax on the transactions relating to the preparation for horse races of his own horses and the participation of his own horses in races, on the ground that the costs pertaining to those transactions are part of the general costs linked to his economic activity, provided that the costs incurred in each of those transactions have a direct and immediate link with that overall activity. That may be the case if the costs thus incurred pertain to race horses actually intended for sale or if the participation of those horses in races is, from an objective point of view, a means of promoting the economic activity, this being a matter for the referring court to determine.*

   In a situation where such a right to deduct exists, any prize won by the taxable person on account of the placing of one of his horses in a race is not to be included in the taxable amount for value added tax purposes.

3. *Article 98 of the Directive 2006/112, read in conjunction with point 14 of Annex III thereto, must be interpreted to the effect that the reduced rate of value added tax may not be applied to a single composite supply of services, made up of several components relating, inter alia, to the training of horses, the use of sporting facilities and the stabling, feeding and other care provided to the horses where the use of the sporting facilities, within the meaning of point 14 of Annex III to that directive, and the training of the horses constitute two components of that composite supply having equal status or where the training of the horses constitutes the main component of that supply, this being a matter for the referring court to assess.*

([1]) OJ C 371, 9.11.2015.

Judgment of the Court (Sixth Chamber) of 10 November 2016 (request for a preliminary ruling from the Hoge Raad der Nederlanden — Netherlands) — J.J. de Lange v Staatssecretaris van Finaciën

(Case C-548/15) ([1])

(Reference for a preliminary ruling — Social policy — Principles of equal treatment and of non-discrimination on grounds of age — Directive 2000/78/EC — Equal treatment in employment and occupation — Articles 2, 3 and 6 — Scope — Difference in treatment on grounds of age — National legislation capping deductions of training costs incurred after a certain age — Access to vocational training)

(2017/C 014/19)

Language of the case: Dutch

Referring court

Hoge Raad der Nederlanden

Parties to the main proceedings

Applicant: J.J. de Lange

Defendant: Staatssecretaris van Finaciën