



Reports of Cases

Case C-605/15

Minister Finansów

v

Aviva Towarzystwo Ubezpieczeń na Życie S.A. w Warszawie

(Request for a preliminary ruling from the Naczelny Sąd Administracyjny)

(Reference for a preliminary ruling — Taxation — Value added tax — Directive 2006/112/EC — Article 132(1)(f) — Exemptions for certain activities in the public interest — Exemption for the supply of services by independent groups of persons for their members — Applicability to insurance)

Summary — Judgment of the Court (Fourth Chamber), 21 September 2017

Harmonisation of fiscal legislation — Common system of value added tax — Exemptions — Exemptions for certain activities in the public interest — Supplies of services by independent groups of persons who are carrying on an activity which is exempt for the purpose of rendering services to their members — Scope — Economic activity in the area of insurance — Included

(Council Directive 2006/112, Art. 132(1)(f))

Article 132(1)(f) 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 exemption provided for in that provision relates only to independent groups of persons whose members carry on an activity in the public interest referred to in Article 132 of that directive and that, therefore, the services supplied by independent groups of persons whose members carry on an economic activity in the area of insurance, which does not constitute such an activity in the public interest, are not entitled to that exemption.

(see para. 40, operative part)