

2. Orders Mr Al-Bashir Mohammed Al-Faqih, Mr Ghunia Abdrabbah and Mr Taher Nasuf to pay the costs.

<sup>(1)</sup> OJ C 106, 21.3.2016.

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**Judgment of the Court (Tenth Chamber) of 22 June 2017 (request for a preliminary ruling from the Bundesfinanzhof — Germany) — Wolfram Bechtel, Marie-Laure Bechtel v Finanzamt Offenburg**

(Case C-20/16) <sup>(1)</sup>

*(Reference for a preliminary ruling — Freedom of movement of workers — Income received in a Member State other than the Member State of residence — Method of exemption with maintenance of progressivity in the Member State of residence — Pension and health insurance contributions levied on income received in a Member State other than the Member State of residence — Deduction of those contributions — Condition relating to the absence of a direct link with exempted tax revenues)*

(2017/C 277/15)

Language of the case: German

**Referring court**

Bundesfinanzhof

**Parties to the main proceedings**

Applicants: Wolfram Bechtel, Marie-Laure Bechtel

Defendant: Finanzamt Offenburg

**Operative part of the judgment**

Article 45 TFEU must be interpreted to the effect that it precludes legislation of a Member State, such as that at issue in the main proceedings, under which a taxpayer residing in that Member State and working for the public administration of another Member State may not deduct from the income tax basis of assessment in her Member State of residence the pension and health insurance contributions deducted from her wages in the Member State of employment, in contrast to comparable contributions paid to the social security fund of her Member State of residence, where, under the Convention for the avoidance of double taxation between the two Member States, the wages must not be taxed in the worker's Member State of residence and merely increase the tax rate to be applied to other income.

<sup>(1)</sup> OJ C 118, 4.4.2016.

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**Judgment of the Court (Ninth Chamber) of 14 June 2017 (request for a preliminary ruling from the Tribunal Arbitral Tributário (Centro de Arbitragem Administrativa — CAAD) — Portugal) — Santogal M-Comércio e Reparação de Automóveis Lda v Autoridade Tributária e Aduaneira**

(Case C-26/16) <sup>(1)</sup>

*(Reference for a preliminary ruling — Value added tax (VAT) — Directive 2006/112/EC — Article 138(2) (a) — Conditions for the grant of the exemption for an intra-Community supply of a new means of transport — Purchaser's residence in the Member State of destination — Temporary registration in the Member State of destination — Risk of tax evasion — Good faith of the vendor — Obligation of diligence on the part of the vendor)*

(2017/C 277/16)

Language of the case: Portuguese

**Referring court**

Tribunal Arbitral Tributário (Centro de Arbitragem Administrativa — CAAD)

**Parties to the main proceedings**

*Applicant:* Santogal M-Comércio e Reparação de Automóveis Lda

*Defendant:* Autoridade Tributária e Aduaneira

**Operative part of the judgment**

1. Article 138(2)(a) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax precludes national provisions from making the benefit of the exemption of an intra-Community supply of a new means of transport subject to the requirement that the purchaser of that means of transport must be established or domiciled in the Member State of destination of that means of transport.
2. Article 138(2)(a) of Directive 2006/112 must be interpreted as meaning that the exemption of a supply of a new means of transport cannot be refused in the Member State of supply on the sole ground that that means of transport has been registered only temporarily in the Member State of destination.
3. Article 138(2)(a) of Directive 2006/112 precludes the vendor of a new means of transport, transported by the purchaser to another Member State and registered in that latter State temporarily, from being required to pay value added tax at a later stage when it is not established that the temporary registration regime has ended and value added tax has or will be paid in the Member State of destination.
4. Article 138(2)(a) of Directive 2006/112 as well as the principles of legal certainty, proportionality and protection of legitimate expectations preclude the vendor of a new means of transport, transported by the purchaser to another Member State and registered on a temporary basis in that State, from being required to pay value added tax at a later stage in the event of tax evasion by the purchaser, unless it has been established, in the light of objective evidence, that that vendor knew or ought to have known that the transaction was part of a fraud committed by the purchaser and he did not take all reasonable steps within his power to avoid his participation in that fraud. It is for the referring court to verify whether this is the case on the basis of an overall assessment of all the evidence and circumstances of the case in the main proceedings.

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<sup>(1)</sup> OJ C 136, 18.4.2016.

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**Judgment of the Court (Fourth Chamber) of 14 June 2017 (request for a preliminary ruling from the First-tier Tribunal (Tax Chamber) — United Kingdom) — Compass Contract Services Limited v Commissioners for Her Majesty's Revenue and Customs**

(Case C-38/16) <sup>(1)</sup>

*(Reference for a preliminary ruling — Value added tax (VAT) — Repayment of overpaid VAT — Right to deduct VAT — Procedures — Principles of equal treatment and fiscal neutrality — Principle of effectiveness — National legislation introducing a limitation period)*

(2017/C 277/17)

Language of the case: English

**Referring court**

First-tier Tribunal (Tax Chamber)

**Parties to the main proceedings**

*Applicant:* Compass Contract Services Limited

*Defendant:* Commissioners for Her Majesty's Revenue and Customs