

Parties to the main proceedings

Applicant: Kozuba Premium Selection sp. z o.o.

Defendant: Dyrektor Izby Skarbowej w Warszawie

Operative part of the judgment

Articles 12(1)(a) and 135(1)(j) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as precluding a national law, such as that at issue in the main proceedings, which makes the VAT exemption on the supply of buildings subject to the condition that the first occupation thereof arises in the context of a taxable transaction. The same provisions must be interpreted as not precluding such a national law from making that exemption subject to the condition, in the case of the 'upgrade' of an existing building, that the costs incurred have not exceeded 30 % of the initial value thereof, provided that that concept of 'upgrade' is interpreted in the same way as that of 'conversion' in Article 12(2) of Directive 2006/112, namely as meaning that the building concerned must have been subject to substantial modifications intended to modify the use or alter considerably the conditions of occupation.

⁽¹⁾ OJ C 335, 12.9.2016.

Judgment of the Court (Fifth Chamber) of 15 November 2017 (requests for a preliminary ruling from the Bundefinanzhof — Germany) — Rochus Geissel, in his capacity as liquidator of RGEX GmbH i.L v Finanzamt Neuss (C-374/16), and Finanzamt Bergisch Gladbach v Igor Butin (C-375/16)

(Joined Cases C-374/16 and C-375/16) ⁽¹⁾

(References for a preliminary ruling — Taxation — Value added tax (VAT) — Directive 2006/112/EC — Article 168(a), Article 178(a) and Article 226(5) — Deduction of input tax — Compulsory content of invoices — Legitimate expectation on the part of the taxable person regarding the existence of the conditions giving rise to the right to deduct)

(2018/C 022/15)

Language of the case: German

Referring court

Bundefinanzhof

Parties to the main proceedings

Applicant: Rochus Geissel, in his capacity as liquidator of RGEX GmbH i.L. (C-374/16), Finanzamt Bergisch Gladbach (C-375/16)

Defendant: Finanzamt Neuss (C-374/16), Igor Butin (C-375/16)

Operative part of the judgment

Article 168(a) and Article 178(a) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, read in conjunction with Article 226(5) thereof, must be interpreted as precluding national legislation, such as that at issue in the main proceedings, which makes the exercise of the right to deduct input VAT subject to the condition that the address where the issuer of an invoice carries out its economic activity must be indicated on the invoice.

⁽¹⁾ OJ C 392, 24.10.2016.