

**Judgment of the Court (First Chamber) of 22 February 2018 (request for a preliminary ruling from the Vrhovno sodišče Republike Slovenije — Slovenia) — T — 2, družba za ustvarjanje, razvoj in trženje elektronskih komunikacij in opreme, d.o.o. (in insolvency) v Republika Slovenija**

(Case C-396/16) <sup>(1)</sup>

*(Reference for a preliminary ruling — Common system of value added tax (VAT) — Directive 2006/112/EC — Articles 184 and 185 — Adjustment of the deduction of input tax paid — Change in the factors used to determine the amount to be deducted — Notion of ‘transactions remaining totally or partially unpaid’ — Effect of a decision approving an arrangement with creditors having the force of res judicata)*

(2018/C 134/08)

Language of the case: Slovenian

**Referring court**

Vrhovno sodišče Republike Slovenije

**Parties to the main proceedings**

Applicant: T — 2, družba za ustvarjanje, razvoj in trženje elektronskih komunikacij in opreme, d.o.o. (in insolvency)

Defendant: Republika Slovenija

**Operative part of the judgment**

1. Article 185(1) 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 reduction of a debtor's obligations resulting from the final approval of an arrangement with creditors constitutes a change in the factors used to determine the amount to be deducted, for the purposes of that provision.
2. The first subparagraph of Article 185(2) of Directive 2006/112 must be interpreted to the effect that the reduction of a debtor's obligations resulting from the final approval of an arrangement with creditors does not constitute a case of a transaction remaining totally or partially unpaid that does not give rise to an adjustment of the initial deduction, where that reduction is definitive, although that is a matter for the referring court to determine.
3. The second subparagraph of Article 185(2) of Directive 2006/112 must be interpreted to the effect that, in order to implement the option provided for in that provision, a Member State is not required to make express provision for an obligation to adjust the deductions in the case of transactions remaining totally or partially unpaid.

<sup>(1)</sup> OJ C 335, 12.9.2016.

**Judgment of the Court (First Chamber) of 22 February 2018 (requests for a preliminary ruling from the Hoge raad der Nederlanden — Netherlands) — X BV (C-398/16), X NV (C-399/16) v Staatssecretaris van Financiën**

(Joined Cases C-398/16 and C-399/16) <sup>(1)</sup>

*(Reference for a preliminary ruling — Articles 49 and 54 TFEU — Freedom of establishment — Tax legislation — Corporation tax — Advantages linked to the formation of a single tax entity — Exclusion of cross-border groups)*

(2018/C 134/09)

Language of the case: Dutch

**Referring court**

Hoge raad der Nederlanden