

Operative part of the judgment

Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, as amended by Council Directive 2009/162/EU of 22 December 2009, must be interpreted as meaning that it does preclude Member State legislation that prevents a taxable person, established in the territory of that Member State, deducting input value added tax due or paid in that Member State in respect of services provided by taxable persons established in other Member States and used to provide services in Member States other than the Member State in which that taxable person is established, on the ground that that taxable person is identified for value added tax purposes by virtue of one of the two cases referred to in Article 214(1)(d) and (e) of Directive 2006/112, as amended by Directive 2009/162. However, Article 168(a) and Article 169(a) of Directive 2006/112, as amended by Directive 2009/162, must be interpreted as meaning that they do not preclude legislation of a Member State that prevents a taxable person, established in the territory of that Member State and eligible there for a tax deduction scheme, exercising its right to deduct input value added tax due or paid in that Member State for services provided by taxable persons established in other Member States and used to provide services in Member States other than the Member State in which that taxable person is established.

⁽¹⁾ OJ C 441, 28.11.2016.

Judgment of the Court (Third Chamber) of 23 November 2017 (request for a preliminary ruling from the Tribunal Supremo — Spain) — Gasorba SL, Josefa Rico Gil, Antonio Ferrándiz González v Repsol Comercial de Productos Petrolíferos SA

(Case C-547/16) ⁽¹⁾

(Competition — Article 101 TFEU — Agreements between undertakings — Business relationships between service station operators and oil companies — Long-term exclusive supply agreement for fuel — European Commission decision making an undertaking's commitments binding — Extent to which national courts are bound by a commitment decision adopted by the Commission — Articles 9(1) and 16 (1) of Regulation (EC) No 1/2003)

(2018/C 022/19)

Language of the case: Spanish

Referring court

Tribunal Supremo

Parties to the main proceedings

Applicants: Gasorba SL, Josefa Rico Gil, Antonio Ferrándiz González

Defendant: Repsol Comercial de Productos Petrolíferos SA

Operative part of the judgment

Article 16(1) of Council Regulation (EC) No 1/2003 of 16 December 2002 on the implementation of the rules on competition laid down in Articles [101 TFEU] and [102 TFEU] must be interpreted as meaning that a commitment decision concerning certain agreements between undertakings, adopted by the European Commission under Article 9(1) of that regulation, does not preclude national courts from examining whether those agreements comply with the competition rules and, if necessary, declaring those agreements void pursuant to Article 101(2) TFEU.

⁽¹⁾ OJ C 22, 23.1.2017.