Operative part of the judgment

Article 2(f) of Council Directive 2003/86/EC of 22 September 2003 on the right to family reunification, read in conjunction with Article 10(3)(a) thereof, must be interpreted as meaning that a third-country national or stateless person who is below the age of 18 at the time of his or her entry into the territory of a Member State and of the introduction of his or her asylum application in that State, but who, in the course of the asylum procedure, attains the age of majority and is thereafter granted refugee status must be regarded as a 'minor' for the purposes of that provision.

([1]) OJ C 38, 6.2.2017.

Judgment of the Court (Sixth Chamber) of 19 April 2018 (request for a preliminary ruling from the Eirinodikeio Lerou Leros — Greece) — proceedings brought by Alessandro Saponaro, Kalliopi-Chloi Xylina

(Case C-565/16) ([1])

(Reference for a preliminary ruling — Judicial cooperation in civil matters — Jurisdiction, recognition and enforcement of decisions in matrimonial matters and in the matters of parental responsibility — Regulation (EC) No 2201/2003 — Court of a Member State seised with an application for judicial authorisation to renounce an inheritance on behalf of a minor child — Jurisdiction in matters of parental responsibility — Prorogation of jurisdiction — Article 12(3)(b) — Acceptance of jurisdiction — Conditions)

(2018/C 200/12)

Language of the case: Greek

Referring court

Eirinodikeio Lerou Leros

Parties to the main proceedings

Alessandro Saponaro, Kalliopi-Chloi Xylina

Operative part of the judgment

In a situation, such as that in the main proceedings, where the parents of a minor child, who are habitually resident with the latter in a Member State, have lodged, in the name of that child, an application for permission to renounce an inheritance before the courts of another Member State, Article 12(3)(b) of Council Regulation No 2201/2003 of 27 November 2003 concerning jurisdiction and the recognition and enforcement of judgments in matrimonial matters and the matters of parental responsibility, repealing Regulation (EC) No 1347/2000, must be interpreted as meaning:

— *the joint lodging of proceedings by the parents of the child before the courts of their choice is an unequivocal acceptance by them of that court;*

— *a prosecutor who, according to the national law, has the capacity of a party to the proceedings commenced by the parents, is a party to the proceedings within the meaning of Article 12(3)(b) of Regulation No 2201/2003. Opposition by that party to the choice of jurisdiction made by the parents of the child in question, after the date on which the court was seised, precludes the acceptance of prorogation of jurisdiction by all the parties to the proceedings at that date from being established. In the absence of such opposition, the agreement of that party may be regarded as implicit and the condition of the unequivocal acceptance of prorogation of jurisdiction by all the parties to the proceedings at the date on which that court was seised may be held to be satisfied; and*

— *the fact that the residence of the deceased at the time of his death, his assets, which are the subject matter of the succession, and the liabilities of the succession were situated in the Member State of the chosen courts leads, in the absence of matters that might demonstrate that the prorogation of jurisdiction was liable to have a prejudicial impact on the child's position, to the conclusion that that prorogation of jurisdiction is in the best interests of the child.*

([1]) OJ C 22, 23.1.2017.

Judgment of the Court (Fourth Chamber) of 19 April 2018 (request for a preliminary ruling from the Verwaltungsgerichtshof — Austria) — Firma Hans Bühler KG v Finanzamt Graz-Stadt

(Case C-580/16) ([1])

(Reference for a preliminary ruling — Taxation — Value added tax (VAT) — Directive 2006/112/EC — Place of intra-Community acquisition — Article 42 — Intra-Community acquisition of goods that are the object of a subsequent supply — Article 141 — Exemption — Triangular transaction — Simplification measures — Article 265 — Correction of recapitulative statement)

(2018/C 200/13)

Language of the case: German

Referring court

Verwaltungsgerichtshof

Parties to the main proceedings

Applicant: Firma Hans Bühler KG

Defendant: Finanzamt Graz-Stadt

Operative part of the judgment

1. *Article 141(c) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, as amended by Council Directive 2010/45/EU of 13 July 2010, must be interpreted as meaning that the requirement laid down in that provision is met where the taxable person is resident and identified for value added tax (VAT) purposes in the Member State from which the goods are dispatched or transported, but that that taxable person uses the VAT identification number of another Member State for that specific intra-Community acquisition.*

2. *Articles 42 and 265 of Directive 2006/112, as amended by Directive 2010/45, read in conjunction with Article 263 of Directive 2006/112, as amended by Directive 2010/45, must be interpreted as precluding the tax authorities of a Member State from applying the first paragraph of Article 41 of Directive 2006/112 solely on the ground that, in the context of an intra-Community acquisition, made for the purposes of a subsequent supply in the territory of a Member State, the recapitulative statement, referred to in Article 265 of Directive 2006/112, as amended by Directive 2010/45, was not submitted in good time by the taxable person identified for value added tax (VAT) purposes in that Member State.*

([1]) OJ C 78, 13.3.2017.