

Order of the Court (Seventh Chamber) of 21 November 2017 (request for a preliminary ruling from the Supremo Tribunal Administrativo — Portugal) — Giovanna Judith Kerr v Fazenda Pública

(Case C-615/16) ⁽¹⁾

(Reference for a preliminary ruling — Taxation — Value added tax (VAT) — Directive 2006/112/EC — Article 15(2) and Article 135(1)(f) — Rights to use immovable property — Exemptions — Scope — Concept of ‘negotiation’)

(2018/C 032/09)

Language of the case: Portuguese

Referring court

Supremo Tribunal Administrativo

Parties to the main proceedings

Applicant: Giovanna Judith Kerr

Defendant: Fazenda Pública

Operative part of the order

Article 15(2) and Article 135(1)(f) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as meaning that the concept of ‘negotiation’, within the meaning of the latter provision, may relate to an activity, such as that developed by the applicant in the main proceedings, provided that that activity is that of an intermediary paid to provide a service to one of the parties to a contract concerning financial transactions in respect of title to property, that service consisting of taking the necessary steps to ensure that the vendor and buyer sign that contract, without the intermediary himself signing the contract and, in any event, without that intermediary having any interest in the content of that contract. It is for the referring court to determine whether those conditions are fulfilled in the case before it.

⁽¹⁾ OJ C 151, 15.5.2017.

Order of the Court (Sixth Chamber) of 23 November 2017 (request for a preliminary ruling from the Tribunal da Relação do Porto — Portugal) — Hélder José Cunha Martins v Fundo de Garantia Automóvel

(Case C-131/17) ⁽¹⁾

(Reference for a preliminary ruling — Article 53(2) of the Rules of Procedure of the Court of Justice — Charter of Fundamental Rights of the European Union — Article 47 — Right to an effective remedy and to a fair trial — Question which does not concern a rule of EU law other than the Charter of Fundamental Rights — Lack of jurisdiction of the Court)

(2018/C 032/10)

Language of the case: Portuguese

Referring court

Tribunal da Relação do Porto

Parties to the main proceedings

Applicant: Hélder José Cunha Martins

Defendant: Fundo de Garantia Automóvel