



Reports of Cases

Case C-307/16

Stanisław Pieńkowski
v
Dyrektor Izby Skarbowej w Lublinie

(Request for a preliminary ruling from the Naczelny Sąd Administracyjny)

(Reference for a preliminary ruling — Directive 2006/112/EC — Value added tax (VAT) — Article 131 — Article 146(1)(b) — Article 147 — Exemptions on exportation — Article 273 — Legislation of a Member State making the benefit of the exemption subject to the attainment of a minimum level of turnover or the conclusion of an agreement with a person authorised to make VAT refunds to travellers)

Summary — Judgment of the Court (Fifth Chamber), 28 February 2018

Harmonisation of fiscal legislation — Common system of value added tax — Exemptions — Exemptions on exportation — Supplies of goods dispatched or transported outside the European Union — Legislation of a Member State making the benefit of the exemption subject to the attainment of a minimum level of turnover or the conclusion of an agreement with a person authorised to make VAT refunds to travellers — Not permissible

(Council Directive 2006/112, Arts 131, 146(1)(b), 147 and 273)

Article 131, Article 146(1)(b) and Articles 147 and 273 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as precluding national legislation under which, in the context of a supply of goods for export to be carried in the personal luggage of travellers, the vendor, a taxable person, must have attained a minimum level of turnover in the preceding tax year, or have concluded an agreement with a person authorised to refund VAT to travellers, where the mere failure to meet those conditions results in the definitive loss for the vendor of the exemption in relation to that supply.

(see para. 40, operative part)