

Judgment of the Court (Seventh Chamber) of 22 February 2018 (request for a preliminary ruling from the Kúria — Hungary) — Nagyszénás Településszolgáltatási Nonprofit Kft. v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága

(Case C-182/17) ⁽¹⁾

(Reference for a preliminary ruling — Value added tax (VAT) — Directive 2006/112/EC — Article 2(1)(c), Article 9 and Article 13(1) — Treatment as a non-taxable person — Definition of ‘body governed by public law’ — Commercial company 100 % owned by a municipality and responsible for performing certain public tasks incumbent on that municipality — Those tasks and their remuneration determined in a contract between the company and the municipality)

(2018/C 134/14)

Language of the case: Hungarian

Referring court

Kúria

Parties to the main proceedings

Applicant: Nagyszénás Településszolgáltatási Nonprofit Kft.

Defendant: Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága

Operative part of the judgment

1. Article 2(1)(c) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as meaning, subject to verification of the relevant facts by the referring court, that an activity such as that at issue in the main proceedings, whereby a company performs certain public tasks under a contract concluded between that company and a municipality, constitutes a supply of services effected for consideration and subject to VAT under that provision.
2. Article 13(1) of Directive 2006/112 must be interpreted as meaning that, subject to verification of the relevant matters of fact and national law by the referring court, an activity such as that at issue in the main proceedings, whereby a company performs certain public municipal tasks under a contract concluded between that company and a municipality, does not fall within the scope of the rule of treatment as a non-taxable person for VAT purposes laid down by that provision, if that activity constitutes an economic activity within the meaning of Article 9(1) of that directive.

⁽¹⁾ OJ C 221, 10.7.2017.

Judgment of the Court (Tenth Chamber) of 22 February 2018 (request for a preliminary ruling from the Administrativen sad — Varna — Bulgaria) — Mitnitsa Varna v SAKSA OOD

(Case C-185/17) ⁽¹⁾

(Reference for a preliminary ruling — Common Customs Tariff — Classification of goods — Harmonised European standard EN 590:2013 — Subheading 2710 19 43 of the Combined Nomenclature — Relevant criteria for the classification of goods as gas oil)

(2018/C 134/15)

Language of the case: Bulgarian

Referring court

Administrativen sad — Varna