

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

Parties to the main proceedings

Appellant: Mitnitsa Varna

Respondent: SAKSA OOD

Operative part of the judgment

The Combined Nomenclature contained in Annex I to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff, in the version resulting from Commission Implementing Regulation (EU) No 1101/2014 of 16 October 2014 must be interpreted as meaning that a mineral oil, such as that at issue in the main proceedings, may not, on account of its distillation characteristics, be classified as gas oil under subheading 2710 19 43 of that nomenclature, even when that oil meets the requirements referred to in harmonised standard EN 590:2013, in the version of the month of September 2013, relating to gas oil for arctic or severe winter climates.

⁽¹⁾ OJ C 213, 3.7.2017.

**Request for a preliminary ruling from the Sąd Okręgowy w Gorzowie Wielkopolskim (Poland)
lodged on 24 November 2017 — WB**

(Case C-658/17)

(2018/C 134/16)

Language of the case: Polish

Referring court

Sąd Okręgowy w Gorzowie Wielkopolskim

Applicant in the main proceedings

WB

Questions referred

1. Must Article 46(3)(b) of Regulation (EU) No 650/2012 of the European Parliament and of the Council of 4 July 2012 on jurisdiction, applicable law, recognition and enforcement of decisions and acceptance and enforcement of authentic instruments in matters of succession and on the creation of a European Certificate of Succession, ⁽¹⁾ in conjunction with Article 39(2) thereof, be interpreted as meaning that the issuing of an attestation concerning a decision in a matter of succession, the model for which is set out in Annex 1 to Commission Implementing Regulation (EU) No 1329/2014 of 9 December 2014 establishing the Forms referred to in Regulation (EU) No 650/2012, ⁽²⁾ is permissible also in relation to decisions which declare the status of heir but are not enforceable (even in part)?
2. Must Article 3(1)(g) of Regulation (EU) No 650/2012 be interpreted as meaning that a deed of certification of succession drawn up by a notary in accordance with a non-contentious application by all the parties to the certification proceedings, which produces the legal effects of a final court order declaring succession — such as a deed of certification of succession drawn up by a Polish notary — constitutes a decision within the meaning of that provision?

and consequently:

must the first sentence of Article 3(2) of Regulation (EU) No 650/2012 be interpreted as meaning that the notary drawing up that kind of deed of certification of succession must be regarded as a court within the meaning of that provision?