Operative part of the judgment

Article 146(1)(e) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, on the one hand, and that provision in conjunction with Article 153 of that directive, on the other hand, must be interpreted as precluding a tax practice of a Member State under which the exemption from value added tax, for, respectively, the supply of transport services directly connected with the export of goods and for the supply of services by intermediaries taking part in those supplies of transport services is subject to the taxable person producing a customs export declaration in respect of the relevant goods. In that regard, it is for the competent authorities, for the purposes of granting those exemptions, to examine whether the meeting of the condition relating to the export of the relevant goods can be inferred, with a sufficiently high degree of probability, from all of the information available to those authorities. In that context, a TIR carnet which is certified by the customs offices of the third country for which the goods are destined, and which is produced by the taxable person, constitutes evidence which, in principle, those authorities must duly take into account, unless they have specific reasons to doubt the authenticity or reliability of that document.

([1]) OJ C 369, 30.10.2017.

Judgment of the Court (Sixth Chamber) of 8 November 2018 (request for a preliminary ruling from the Vestre Landsret — Denmark) — C&D Foods Acquisition ApS v Skatteministeriet

(Case C-502/17) ([1])

(Reference for a preliminary ruling — Common system of value added tax (VAT) — Proposed sale of shares in a sub-subsidiary — Expenditure associated with the provision of services acquired for the purposes of that sale — Sale not carried out — Request for a deduction of input tax — Scope of VAT)

(2019/C 16/28)

Language of the case: Danish

Referring court

Vestre Landsret

Parties to the main proceedings

Applicant: C&D Foods Acquisition ApS

Defendant: Skatteministeriet

Operative part of the judgment

Articles 2, 9 and 168 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as meaning that a share disposal transaction, envisaged but not carried out, such as that at issue in the main proceedings, for which the direct and exclusive reason does not lie in the taxable economic activity of the company concerned, or which does not constitute the direct, permanent and necessary extension of that economic activity, does not come within the scope of value added tax.

([1]) OJ C 347, 16.10.2016.