Parties to the main proceedings

Appellants: SGI (C-459/17), Valériane SNC (C-460/17)

Respondent: Ministre de l'Action et des Comptes publics

Operative part of the judgment

Article 17 of the Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes — Common system of value-added tax: uniform basis of assessment, as amended by Council Directive 91/680/EEC of 16 December 1991, must be interpreted as meaning that, in order to deny a taxable person in receipt of an invoice the right to deduct the VAT appearing on that invoice, it is sufficient that the authorities establish that the transactions covered by that invoice have not actually been carried out.

([1]) OJ C 347, 16.10.2017.

Judgment of the Court (Fifth Chamber) of 28 June 2018 (request for a preliminary ruling from the Sąd Rejonowy Poznań-Stare Miasto w Poznaniu — Poland) — proceedings brought by HR

(Case C-512/17) ([1])

(Reference for a preliminary ruling — Judicial cooperation in civil matters — Jurisdiction, recognition and enforcement of judgments in matrimonial matters and in the matters of parental responsibility — Regulation (EC) No 2201/2003 — Article 8(1) — Place of habitual residence of the child — Infant — Decisive circumstances for establishing that place of habitual residence)

(2018/C 294/16)

Language of the case: Polish

Referring court

Sąd Rejonowy Poznań-Stare Miasto w Poznaniu

Parties to the main proceedings

Applicant: HR

with the participation of: KO and Prokuratura Rejonowa Poznań Stare Miasto w Poznaniu

Operative part of the judgment

Article 8(1) of Council Regulation (EC) No 2201/2003 of 27 November 2003 concerning jurisdiction and the recognition and enforcement of judgments in matrimonial matters and the matters of parental responsibility, repealing Regulation (EC) No 1347/2000, must be interpreted as meaning that a child's place of habitual residence for the purpose of that regulation is the place which, in practice, is the centre of that child's life. It is for the national court to determine, on the basis of a consistent body of evidence, where that centre was located at the time the application concerning parental responsibility over the child was submitted. In that regard, in a case such as that in the main proceedings, having regard to the facts established by that court, the following, taken together, are decisive factors:

— *the fact that, from its birth until its parents' separation, the child generally lived with those parents in a specific place;*

— *the fact that the parent who, in practice, has had custody of the child since the couple's separation continues to stay in that place with the child on a daily basis and is employed there under an employment contract of indefinite duration; and*

— *the fact that the child has regular contact there with its other parent, who is still resident in that place.*

By contrast, in a case such as that in the main proceedings, the following cannot be regarded as decisive:

— *the stays which the parent who, in practice, has custody of the child has spent in the past with that child in the territory of that parent's Member State of origin in the context of leave periods or holidays;*

— *the origins of the parent in question, the cultural ties which the child has with that Member State as a result, and the parent's relationships with family residing in that Member State; and*

— *any intention the parent has of settling in that Member State with the child in the future.*

(1) OJ C 412, 4.12.2017.

Appeal brought on 23 December 2017 by Nap Innova Hoteles, S.L., against the order of the General Court (Eighth Chamber) delivered on 4 December 2017 in Case T-522/17 Nap Innova Hoteles v SRB

(Case C-731/17 P)

(2018/C 294/17)

Language of the case: Spanish

Parties

Appellant: Nap Innova Hoteles, S.L. (represented by: L. Hernández Cabeza, abogado)

Other party to the proceedings: Single Resolution Board

By order of 5 July 2018, the Court of Justice (Ninth Chamber) dismissed the appeal and ordered Nap Innova Hoteles, S.L., to pay its own costs.

Appeal brought on 14 February 2018 by Hochmann Marketing GmbH, formerly Bittorrent Marketing GmbH against the judgment of the General Court (Third Chamber) delivered on 12 December 2017 in Case T-771/15: Hochmann Marketing v EUIPO

(Case C-118/18 P)

(2018/C 294/18)

Language of the case: English

Parties

Appellant: Hochmann Marketing GmbH, formerly Bittorrent Marketing GmbH (represented by: C. Hoppe, Rechtsanwalt)