

*Defendant:* Société du Journal L'Est Républicain

### **Operative part of the judgment**

Article 16 of Regulation (EC) No 861/2007 of the European Parliament and of the Council of 11 July 2007 establishing a European Small Claims Procedure must be interpreted as not precluding national legislation under which, where a party succeeds only in part, the national court may order each of the parties to the proceedings to bear its own procedural costs or may apportion those costs between those parties. In such a situation, the national court remains, theoretically, free to apportion the amount of those costs, provided that the national procedural rules on the apportionment of procedural costs in small cross-border claims are not less favourable than the procedural rules governing similar situations subject to domestic law and that the procedural requirements relating to the apportionment of those procedural costs do not result in the persons concerned foregoing the use of that European small claims procedure by requiring an applicant, when he has been largely successful, nonetheless to bear his own procedural costs or a substantial portion of those costs.

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<sup>(1)</sup> OJ C 402, 27.11.2017.

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### **Judgment of the Court (Ninth Chamber) of 14 February 2019 (request for a preliminary ruling from the Audiencia Nacional — Spain) — Nestrade SA v Agencia Estatal de la Administración Tributaria (AEAT), Tribunal Económico-Administrativo Central (TEAC)**

**(Case C-562/17) <sup>(1)</sup>**

**(Reference for a preliminary ruling — Thirteenth Council Directive 86/560/EEC — Arrangements for the refund of value added tax (VAT) — Principles of equivalence and effectiveness — Company not established in the European Union — Preliminary and final decision refusing the refund of VAT — Incorrect VAT identification number)**

(2019/C 131/12)

*Language of the case:* Spanish

### **Referring court**

Audiencia Nacional

### **Parties to the main proceedings**

*Applicant:* Nestrade SA

*Defendants:* Agencia Estatal de la Administración Tributaria (AEAT), Tribunal Económico-Administrativo Central (TEAC)

### **Operative part of the judgment**

The provisions of the Thirteenth Council Directive 86/560/EEC of 17 November 1986, on the harmonisation of the laws of the Member States relating to turnover taxes — Arrangements for the refund of value added tax to taxable persons not established in Community territory, must be interpreted as not precluding a Member State from imposing a time limit on the possibility of rectifying incorrect invoices, for example by the rectification of the VAT identification number originally shown on the invoice, for the purposes of the exercise of the right to a VAT refund, provided that the principles of equivalence and effectiveness are respected, which it is for the referring court to verify.

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<sup>(1)</sup> OJ C 437, 18.12.2017.