

Parties to the main proceedings

Applicant: T. Boer & Zonen BV

Defendant: Staatssecretaris van Economische Zaken

Operative part of the judgment

Annex III, Section I, Chapter VII, points 1 and 3, to Regulation (EC) No 853/2004 of the European Parliament and of the Council of 29 April 2004 laying down specific hygiene rules for food of animal origin must be interpreted as meaning that the chilling of meat after slaughter must be carried out in the slaughterhouse itself until the meat has reached a temperature throughout of not more than 7 °C before any loading of the meat into a refrigerated truck.

(¹) OJ C 152, 30.4.2018.

Judgment of the Court (Third Chamber) of 2 May 2019 (request for a preliminary ruling from the tribunal administratif de Montreuil — France) — *Sea Chefs Cruise Services GmbH v Ministre de l'Action et des Comptes publics*

(Case C-133/18) (¹)

(Reference for a preliminary ruling — Value added tax (VAT) — Refund of VAT — Directive 2008/9/EC — Article 20 — Request for additional information from the Member State of refund — Information to be provided within one month of the date on which the request reaches the person to whom it is addressed — Legal nature of time limit and consequences of failure to comply)

(2019/C 220/08)

Language of the case: French

Referring court

Tribunal administratif de Montreuil

Parties to the main proceedings

Applicant: Sea Chefs Cruise Services GmbH

Defendant: Ministre de l'Action et des Comptes publics

Operative part of the judgment

Article 20(2) of Council Directive 2008/9 laying down detailed rules for the refund of value added tax, provided for in Directive 2006/112/EC, to taxable persons not established in the Member State of refund but established in another Member State must be interpreted as meaning that the time limit of one month laid down in that provision for providing the Member State of refund with the additional information requested by that Member State is not a limitation period whereby, if that period is exceeded or in the event of a failure to reply, the taxable person loses the possibility of regularising his refund application by producing, directly before the national court, additional information intended to establish the existence of his right to the refund of VAT.

(¹) OJ C 166, 14.5.2018.

Judgment of the Court (Seventh Chamber) of 2 May 2019 (request for a preliminary ruling from the Naczelny Sąd Administracyjny — Poland) — Budimex S.A. v Minister Finansów

(Case C-224/18) (¹)

(Reference for a preliminary ruling — Common system of value added tax (VAT) — Directive 2006/112/EC — Article 66 — Chargeable event and chargeability of the tax — Time of the supply of the services — Construction and installation work — Taking into account the time of the acceptance of the work stipulated in the contract for the supply of services)

(2019/C 220/09)

Language of the case: Polish

Referring court

Naczelny Sąd Administracyjny

Parties to the main proceedings

Appellant: Budimex S.A.

Other party to the proceedings: Minister Finansów

Operative part of the judgment

Point (c) of the first paragraph of Article 66 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, as amended by Council Directive 2010/45/EU of 13 July 2010, must be interpreted as not precluding, if an invoice relating to the performance of the service supplied is not issued or is issued late, the formal acceptance of that service from being regarded as the time when that service was supplied, where, as in the case in the main proceedings, the Member State provides that VAT is to become chargeable on expiry of a time limit running from the day when the service was supplied, provided, first, that the formality of acceptance was stipulated by the parties in the contract that binds them according to contractual terms reflecting the economic and commercial realities in the field in which the service is supplied and, second, that that formality constitutes the actual completion of the service and determines the amount of consideration due, which is for the referring court to ascertain.

(¹) OJ C 231, 2.7.2018.