

### Operative part of the judgment

The second sentence of Article 4(2) of Council Directive 92/83/EEC of 19 October 1992 on the harmonisation of the structures of excise duties on alcohol and alcoholic beverages must be interpreted as meaning that a Member State which applies the possibility, provided for in Article 4(1) thereof, of applying reduced rates of excise duty to beer brewed by independent small breweries is not, however, obliged to treat as a single independent small brewery two or more small cooperating breweries whose combined annual production does not exceed 200 000 hectolitres.

<sup>(1)</sup> OJ C 262, 10.8.2020.

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### Judgment of the Court (First Chamber) of 28 October 2021 (request for a preliminary ruling from the Bundesfinanzhof — Germany) — Finanzamt B v X-Beteiligungsgesellschaft mbH

(Case C-324/20) <sup>(1)</sup>

*(Reference for a preliminary ruling — Directive 2006/112/EC — Value added tax (VAT) — Supply of services — Articles 63 — Chargeability of VAT — Articles 64(1) — Concept of ‘supplies which give rise to successive payments’ — One-time supply remunerated by means of payment in instalments — Articles 90(1) — Reduction of the taxable amount — Concept of ‘non-payment of the price’)*

(2022/C 2/12)

Language of the case: German

### Referring court

Bundesfinanzhof

### Parties to the main proceedings

*Appellant:* Finanzamt B

*Respondent:* X-Beteiligungsgesellschaft mbH

### Operative part of the judgment

1. Article 64(1) 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 service supplied on a single occasion remunerated by way of instalment payments does not fall within the scope of that provision.
2. Article 90(1) of Directive 2006/112 must be interpreted as meaning that, in the case of an agreement on payment in instalments, the fact that an instalment of the remuneration has not been paid before its term cannot be regarded as non-payment of the price, within the meaning of that provision, and, as a result, cannot lead to a reduction of the taxable amount.

<sup>(1)</sup> OJ C 313, 21.9.2020.

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