

Judgment of the Court (Seventh Chamber) of 25 November 2021 (request for a preliminary ruling from the Veszprémi Törvényszék — Hungary) — Amper Metal Kft v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága

(Case C-334/20) ⁽¹⁾

(Reference for a preliminary ruling — Common system of value added tax (VAT) — Directive 2006/112/EC — Article 2 — Transaction subject to VAT — Concept — Article 168(a) and Article 176 — Right to deduct input VAT — Refusal — Advertising services categorised as excessively expensive and not beneficial by the tax authority — Lack of turnover generated by the taxable person)

(2022/C 51/13)

Language of the case: Hungarian

Referring court

Veszprémi Törvényszék

Parties to the main proceedings

Applicant: Amper Metal Kft

Defendant: Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága

Operative part of the judgment

Article 168(a) 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 taxable person may deduct input value added tax (VAT) paid for advertising services where such a supply of services constitutes a transaction subject to VAT within the meaning of Article 2 of Directive 2006/112, and has a direct and immediate link with one or more taxable output transactions or with the taxable person's economic activity as a whole, by way of overheads, without it being necessary to take into account the fact that the price charged for such services is excessive in relation to a reference value defined by the national tax authorities or that those services have not given rise to an increase in the taxable person's turnover.

⁽¹⁾ OJ C 423, 7.12.2020.

Judgment of the Court (Eighth Chamber) of 25 November 2021 (request for a preliminary ruling from the Bundesfinanzgericht — Austria) — QY v Finanzamt Österreich, formerly Finanzamt Wien für den 8., 16. und 17. Bezirk

(Case C-372/20) ⁽¹⁾

(Reference for a preliminary ruling — Articles 45 et 48 TFEU — Freedom of movement for workers — Equal treatment — Family benefits for development aid workers who take their family members to the third country to which they have been posted — Discontinuation — Article 288, second paragraph TFEU — Legal acts of the European Union — Scope of regulations — National legislation with a wider personal scope than that of a regulation — Conditions — Regulation (EC) No 883/2004 — Article 11(3) (a) and (e) — Scope — Employed person who is a national of a Member State employed as a development aid worker by an employer established in another Member State and sent on mission to a third country — Article 68(3) — Right of the applicant for family benefits to submit a single application to the institution of the Member State having primary jurisdiction or to the institution of the Member State having subsidiary jurisdiction)

(2022/C 51/14)

Language of the case: German

Referring court

Bundesfinanzgericht