

Order of the Court (Sixth Chamber) of 14 April 2021 (request for a preliminary ruling from the Commissione tributaria provinciale di Parma — Italy) — Casa di Cura Città di Parma SpA v Agenzia delle Entrate

(Case C-573/20) ⁽¹⁾

(Reference for a preliminary ruling — Articles 53(2) and 99 of the Rules of Procedure of the Court — Taxation — Common system of value added tax (VAT) — Sixth Directive 77/388/EEC — Article 17(2) (a) — Mixed taxable person — Deductible proportion — Public or private health structures carrying out exempt activities — National legislation excluding the deduction of VAT relating to the purchase of goods or services used for the requirements of those exempt activities)

(2021/C 289/26)

Language of the case: Italian

Referring court

Commissione tributaria provinciale di Parma

Parties to the main proceedings

Applicant: Casa di Cura Città di Parma SpA

Defendant: Agenzia delle Entrate

Operative part of the order

Article 17(2)(a) of Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment, must be interpreted as not precluding national legislation which does not permit the deduction of input value added tax (VAT) paid for the purchase of goods and services used for the requirements of exempt activities and which provides, consequently, that the right of a mixed taxable person to deduct VAT is calculated on the basis of a proportion corresponding to the ratio of the amount of the transactions in respect of which there is a right to deduct and the total amount of the transactions carried out over the course of the year concerned, including the exempt medical-healthcare services.

⁽¹⁾ OJ C 35, 1.2.2021.

Order of the Court (Sixth Chamber) of 15 April 2021 (request for a preliminary ruling from the Markkinaoikeus — Finland) — Kuluttaja-asiamies v MiGame Oy

(Case C-594/20) ⁽¹⁾

(Reference for a preliminary ruling — Article 99 of the Rules of Procedure of the Court of Justice — Directive 2011/83/EU — Consumer contracts — Article 21 — ‘Communication by telephone’ — Telephone line operated by a trader so that consumers may contact it for matters relating to a previously concluded contract — Provision by a company, as part of the after-sales service for previously concluded contracts, of two telephone lines, namely a premium-rate landline and a mobile telephone line that is free of charge — Media content targeted at customers — Acceptability of a helpline which charges customers at a rate exceeding the basic rate — Concept of ‘basic rate’)

(2021/C 289/27)

Language of the case: Finnish

Referring court

Markkinaoikeus