

Parties to the main proceedings

Applicant: UAB 'ARVT' ir ko

Defendant: Valstybinė mokesčių inspekcija prie Lietuvos Respublikos finansų ministerijos

Operative part of the judgment

1. Articles 135 and 137 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as not precluding national legislation which makes the right of a taxable person to opt to charge value added tax (VAT) on the sale of immovable property conditional on the transfer of that property to a taxable person who, at the time of conclusion of the transaction, is already registered for VAT purposes;
2. The provisions of Directive 2006/112 and the principles of fiscal neutrality, of effectiveness and of proportionality must be interpreted as not precluding national legislation and practice under which the seller of immovable property is required to adjust the deduction of input VAT on that property following the refusal to recognise the seller's right of option for taxation in respect of that sale on the ground that, at the time of the sale, the purchaser did not satisfy the conditions laid down in order for the seller to exercise that right. Although the actual use of the immovable property in question by the purchaser in connection with activities subject to VAT is irrelevant in that regard, the competent authorities are nevertheless required to ascertain whether there has been fraud or abuse on the part of the taxable person who intended to exercise the right of option for taxation in respect of the transaction in question.

⁽¹⁾ OJ C 128, 12.4.2021.

Judgment of the Court (Eighth Chamber) of 30 June 2022 — Laure Camerin v European Commission

(Case C-63/21 P) ⁽¹⁾

(Appeal — Civil service — Former official — Sums deducted from retirement pension — Enforcement of a decision of a national court — Action for annulment and for damages)

(2022/C 318/11)

Language of the case: French

Parties

Appellant: Laure Camerin (represented by: M. Casado García-Hirschfeld, avocate)

Other party to the proceedings: European Commission (represented by: T. S. Bohr and D. Milanowska, acting as Agents)

Operative part of the judgment

The Court:

1. Dismisses the appeal;
2. Orders Laure Camerin to bear her own costs and pay those incurred by the European Commission.

⁽¹⁾ OJ C 228, 14.6.2021.