

**Judgment of the Court (Eighth Chamber) of 24 November 2022 (request for a preliminary ruling from the Kúria — Hungary) — CIG Pannónia Életbiztosító Nyrt. v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága**

(Case C-458/21) <sup>(1)</sup>

*(Reference for a preliminary ruling — Taxation — Value added tax (VAT) — Directive 2006/112/EC — Article 132(1)(c) — Exemptions for certain activities in the public interest — Provision of medical care in the exercise of the medical and paramedical professions — Service used by an insurance company to review the accuracy of a diagnosis of serious illness and find and provide the best possible care and treatment abroad)*

(2023/C 24/14)

Language of the case: Hungarian

**Referring court**

Kúria

**Parties to the main proceedings**

*Applicant:* CIG Pannónia Életbiztosító Nyrt.

*Defendant:* Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága

**Operative part of the judgment**

Article 132(1)(c) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax

must be interpreted as meaning that services consisting in verifying the accuracy of an insured person's diagnosis of serious illness, in order to determine the best possible health care with a view to the insured person's recovery and to ensure, where that risk is covered by the insurance contract and where the insured person so requests, that the medical treatment is provided abroad, are not covered by the exemption provided for in that provision.

<sup>(1)</sup> OJ C 471, 22.11.2021.

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**Judgment of the Court (Fifth Chamber) of 24 November 2022 (request for a preliminary ruling from the Finanzgericht Nürnberg — Germany) — A v Finanzamt M**

(Case C-596/21) <sup>(1)</sup>

*(Reference for a preliminary ruling — Taxation — Value added tax (VAT) — Directive 2006/112/EC — Articles 167 and 168 — Right to deduct input VAT — Principle of prohibition of fraud — Chain of supply — Refusal of the right to deduct in the case of fraud — Taxable person — Second purchaser of goods — Fraud affecting part of the VAT due in respect of the first purchase — Scope of the refusal of the right to deduction)*

(2023/C 24/15)

Language of the case: German

**Referring court**

Finanzgericht Nürnberg

**Parties to the main proceedings**

*Applicant:* A

*Defendant:* Finanzamt M

**Operative part of the judgment**

1. Articles 167 and 168 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, read in the light of the principle of the prohibition of fraud,

must be interpreted as meaning that the second purchaser of goods may be refused the benefit of deducting input value added tax (VAT) on the ground that he or she knew or ought to have been aware of the existence of VAT fraud committed by the original seller at the time of the first sale, even if the first purchaser was also aware of that fraud.

2. Articles 167 and 168 of Directive 2006/112/EC, as amended by Directive 2010/45/EU, read in the light of the principle of the prohibition of fraud,

must be interpreted as meaning that the second purchaser of goods which, at a stage prior to that purchase, were the subject of a fraudulent transaction relating to only part of the value added tax (VAT) which the State is entitled to collect must have the right to deduct the input VAT refused in its entirety where that second purchaser knew or ought to have known that that purchase was linked to fraud.

<sup>(1)</sup> OJ C 513, 20.12.2021.

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**Judgment of the Court (Eighth Chamber) of 24 November 2022 (request for a preliminary ruling from the Raad van State — Belgium) — VZW Belgisch-Luxemburgse vereniging van de industrie van plantenbescherming (Belplant), formerly VZW Belgische Vereniging van de Industrie van Plantenbeschermingsmiddelen (PHYTOFAR) v Vlaams Gewest**

(Case C-658/21) <sup>(1)</sup>

*(Reference for a preliminary ruling — Procedure for the provision of information in the field of technical regulations and of rules on Information Society services — Directive (EU) 2015/1535 — Concept of ‘technical regulation’ — Article 1(1) — National legislation prohibiting individuals from using pesticides containing glyphosate on land in private use — Article 5(1) — Obligation on Member States to communicate to the European Commission any draft technical regulation)*

(2023/C 24/16)

*Language of the case: Dutch*

**Referring court**

Raad van State

**Parties to the main proceedings**

*Applicant:* VZW Belgisch-Luxemburgse vereniging van de industrie van plantenbescherming (Belplant), formerly VZW Belgische Vereniging van de Industrie van Plantenbeschermingsmiddelen (PHYTOFAR)

*Defendant:* Vlaams Gewest

**Operative part of the judgment**

Article 1(1) of Directive (EU) 2015/1535 of the European Parliament and of the Council of 9 September 2015 laying down a procedure for the provision of information in the field of technical regulations and of rules on Information Society services, read in conjunction with Article 5 thereof