



C/2024/2903

6.5.2024

Judgment of the Court (Third Chamber) of 7 March 2024 (request for a preliminary ruling from the Corte suprema di cassazione - Italy) – Feudi di San Gregorio Aziende Agricole SpA v Agenzia delle Entrate

(Case C-341/22, ⁽¹⁾ Feudi di San Gregorio Aziende Agricole)

(Reference for a preliminary ruling – Taxation – Common system of value added tax (VAT) – Directive 2006/112/EC – Right to deduct VAT – Concept of taxable person – Principle of fiscal neutrality – Principle of proportionality – Non-operating company – National legislation denying the right of deduction, refund or offsetting of input VAT)

(C/2024/2903)

Language of the case: Italian

Referring court

Corte suprema di cassazione

Parties to the main proceedings

Applicant: Feudi di San Gregorio Aziende Agricole SpA

Defendant: Agenzia delle Entrate

Operative part of the judgment

1. Article 9(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 it may not lead to a person being denied the status of taxable person for value added tax (VAT) where that person, during a given tax period, carries out transactions that are subject to VAT and the economic value of which does not reach the threshold prescribed by national legislation, which corresponds to the return that can reasonably be expected from the assets held by that person.
2. Article 167 of Directive 2006/112 and the principles of VAT neutrality and of proportionality must be interpreted as precluding national legislation under which the taxable person is denied the right to deduct input VAT on account of the transactions subject to output VAT carried out by that taxable person being considered insufficient.

⁽¹⁾ OJ C 303, 8.8.2022.