

2. Articles 56, 193 and 196 of Directive 2006/112/EC must be interpreted as meaning that, in a situation such as that in the main proceedings where the main establishment of a company in a third country supplies services for consideration to a branch of that company in a Member State and where the branch belongs to a group of persons whom it is possible to regard as a single taxable person for value added tax purposes in that Member State, that group, as the purchaser of those services, becomes liable for the value added tax payable.

⁽¹⁾ OJ C 55, 23.2.2013.

Judgment of the Court (Second Chamber) of 2 October 2014 (request for a preliminary ruling from the Bundesverwaltungsgericht — Germany) — Martin Grund v Landesamt für Landwirtschaft, Umwelt und ländliche Räume des Landes Schleswig-Holstein

(Case C-47/13) ⁽¹⁾

(Reference for a preliminary ruling — Common agricultural policy — Common rules for direct support schemes — Single payment scheme — Definition of ‘permanent pasture’ — Land used to grow grass and other herbaceous forage not part of the system of crop rotation of the holding for a minimum of five years — Land ploughed up and sown with a type of herbaceous forage other than that previously grown on it during that period)

(2014/C 421/10)

Language of the case: German

Referring court

Bundesverwaltungsgericht

Parties to the main proceedings

Applicant: Martin Grund

Defendant: Landesamt für Landwirtschaft, Umwelt und ländliche Räume des Landes Schleswig-Holstein

Operative part of the judgment

The definition of ‘permanent pasture’ set out in Article 2(2)(c) of Commission Regulation (EC) No 1120/2009 of 29 October 2009 laying down detailed rules for the implementation of the single payment scheme provided for in Title III of Council Regulation (EC) No 73/2009 establishing common rules for direct support schemes for farmers under the common agricultural policy and establishing certain support schemes for farmers must be interpreted as covering agricultural land which is currently, and has been for five years or more, used to grow grass and other herbaceous forage, even though that land has been ploughed up and seeded with another variety of herbaceous forage other than that which was previously grown on it during that period.

⁽¹⁾ OJ C 108, 13.4.2013.
