

4. Since, in the context of the Erasmus programme, there are more foreign students studying in the Netherlands than Netherlands students, who have opted to pursue their complete course of study abroad, and since, instead of a student public transport pass, a monthly 'portable funding for studies' of EUR 89,13 (2013 rate) is granted to the latter group of students, it is only ultimately foreign students in Netherlands who receive no form of financial benefit or no advantage in the form of the student public transport pass. In the Commission's submission, this constitutes an indirect form of discrimination on the basis of Article 24 of Directive 2004/38/EC on the right of citizens of the Union and their family members to move and reside freely within the territory of the Member States.
5. Since the Netherlands has thus far failed to adopt all measures to bring to an end the difference of treatment of which foreign students are the subject in relation to the possibility of claiming entitlement to the student public transport pass, the Commission concludes that the Netherlands has failed to fulfil its obligations under Article 18 TFEU (in conjunction with Articles 20 TFEU and 21 TFEU), and Article 24(2) of Directive 2004/38/EC.

(¹) Directive of 29 April 2004 on the right of citizens of the Union and their family members to move and reside freely within the territory of the Member States amending Regulation (EEC) No 1612/68 and repealing Directives 64/221/EEC, 68/360/EEC, 72/194/EEC, 73/148/EEC, 75/34/EEC, 75/35/EEC, 90/364/EEC, 90/365/EEC and 93/96/EEC (OJ 2004 L 158, p. 77).

Request for a preliminary ruling from the Högsta förvaltningsdomstolen (Sweden) lodged on 2 June 2014 — Skatteverket v David Hedqvist

(Case C-264/14)

(2014/C 245/09)

Language of the case: Swedish

Referring court

Högsta förvaltningsdomstolen

Parties to the main proceedings

Applicant: Skatteverket

Defendant: David Hedqvist

Questions referred

1. Is Article 2(1) of the VAT Directive (¹) to be interpreted as meaning that transactions in the form of what has been designated as the exchange of virtual currency for traditional currency and vice versa, which is effected for consideration added by the supplier when the exchange rates are determined, constitute the supply of a service effected for consideration?
2. If the answer to the first question is in the affirmative, is Article 135(1) to be interpreted as meaning that the abovementioned exchange transactions are tax exempt?

(¹) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax. (OJ 2006 L 347, p. 1).