

Judgment of the Court (Second Chamber) of 26 May 2016 (request for a preliminary ruling from the Upper Tribunal (Tax and Chancery Chamber) — United Kingdom) — Commissioners for Her Majesty's Revenue and Customs v National Exhibition Centre Limited

(Case C-130/15) ⁽¹⁾

(Preliminary ruling — Common system of value added tax — Sixth Directive 77/388/EEC — Exemption — Article 13B(d)(3) — Transactions in respect of payments and transfers — Concept — Purchase of tickets for shows or other events — Payment by debit or credit card — ‘Card processing’ services)

(2016/C 260/08)

Language of the case: English

Referring court

Upper Tribunal (Tax and Chancery Chamber)

Parties to the main proceedings

Applicant: Commissioners for Her Majesty's Revenue and Customs

Defendant: National Exhibition Centre Limited

Operative part of the judgment

Article 13B(d)(3) of the Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment must be interpreted as meaning that the exemption from value added tax which is provided for in that article in respect of transactions concerning payments and transfers does not apply to a service described as ‘processing of payment by debit or credit card’, such as that at issue in the main proceedings, carried out by a taxable person, the provider of that service, where an individual buys, via that provider, a ticket for a show or other event which the provider sells in the name and on behalf of another entity, which that individual pays for by debit or credit card.

⁽¹⁾ OJ C 190, 8.6.2015.

Judgment of the Court (Tenth Chamber) of 26 May 2016 (request for a preliminary ruling from the First-tier Tribunal (Tax Chamber) — United Kingdom) — Invamed Group Ltd and Others v Commissioners for Her Majesty's Revenue & Customs

(Case C-198/15) ⁽¹⁾

(Reference for a preliminary ruling — Common Customs Tariff — Tariff classification — Combined Nomenclature — Section XVII — Vehicles — Chapter 87 — Vehicles other than railway or tramway rolling stock, and parts and accessories thereof — Headings 8703 and 8713 — Vehicles with battery-powered electric motors — Definition of ‘disabled persons’)

(2016/C 260/09)

Language of the case: English

Referring court

First-tier Tribunal (Tax Chamber)

Parties to the main proceedings

Applicants: Invamed Group Ltd, Invacare UK Ltd, Days Healthcare Ltd, Electric Mobility Euro Ltd, Medicare Technology Ltd, Sunrise Medical Ltd, Invacare International SARL

Defendant: Commissioners for Her Majesty's Revenue & Customs

Operative part of the judgment

1. Heading 8713 of the Combined Nomenclature set out in Annex I to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff, as amended by Commission Regulation (EC) No 1810/2004 of 7 September 2004, must be interpreted as meaning:
 - the words 'for disabled persons' mean that the product is designed solely for disabled persons;
 - the fact that a vehicle may be used by non-disabled persons is irrelevant to the classification under heading 8713 of the Combined Nomenclature
 - the Explanatory Notes to the Combined Nomenclature are not capable of amending the scope of the tariff headings of the Combined Nomenclature.
2. the words 'disabled persons' under heading 8713 of the Combined Nomenclature set out in Annex I to Regulation No 2658/87, as amended by Regulation No 1810/2004, must be interpreted as meaning that they designate persons affected by a non-marginal limit on their ability to walk, the duration of that limitation and the existence of other limitations relating to the capacities of those persons being irrelevant.

⁽¹⁾ OJ C 228, 13.7.2015.

Judgment of the Court (Third Chamber) of 26 May 2016 — Rose Vision, SL v European Commission
(Case C-224/15 P) ⁽¹⁾

(Appeal — Projects funded by the European Union in the field of research — Audits finding irregularities in the implementation of certain projects — Commission decisions suspending payment of the amounts payable under certain projects — Action for compensation — Rejection — Statement of reasons)

(2016/C 260/10)

Language of the case: Spanish

Parties

Appellant: Rose Vision, SL (represented by: J.J. Marín López, abogado)

Other party to the proceedings: European Commission (represented by: R. Lyal and M. Siekierzyńska, acting as Agents)

Operative part of the judgment

The Court:

1. Sets aside the judgment of the General Court of the European Union of 5 March 2015 in *Rose Vision and Seseña v Commission* (T-45/13, not published, EU:T:2015:138), in so far as it concerns *Rose Vision SL*;