

**Judgment of the Court (Fifth Chamber) of 8 December 2016 (request for a preliminary ruling from the Kúria — Hungary) — Stock '94 Szolgáltató Zrt. v Nemzeti Adó- és Vámhivatal Dél-dunántúli Regionális Adó Főigazgatósága**

(Case C-208/15) <sup>(1)</sup>

*(Reference for a preliminary ruling — Value added tax — Directive 2006/112/EC — Integrated cooperation — Grant of financing and supplies of current assets necessary for agricultural production — Single, complex supply — Distinct and independent supplies — Ancillary supply and principal supply)*

(2017/C 038/03)

Language of the case: Hungarian

**Referring court**

Kúria

**Parties to the main proceedings**

Applicant: Stock '94 Szolgáltató Zrt.

Defendant: Nemzeti Adó- és Vámhivatal Dél-dunántúli Regionális Adó Főigazgatósága

**Operative part of the judgment**

Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as meaning that:

- an integrated agricultural cooperation providing that an economic operator delivers goods to a farmer and grants him a loan intended for purchasing those goods constitutes a single transaction for the purposes of that directive, in which the supply of the goods is the principal supply. The taxable amount of that single transaction is made up of both the price of those goods and the interest paid on the loans granted to the farmers;
- the fact that an integrator may provide the farmers with additional services or buy their agricultural production has no bearing on the categorisation of the transaction at issue as a single transaction, for the purposes of Directive 2006/112.

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<sup>(1)</sup> OJ C 236, 20.7.2015.

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**Judgment of the Court (Second Chamber) of 8 December 2016 (request for a preliminary ruling from the Bundesgerichtshof — Germany) — Criminal proceedings against A, B**

(Case C-453/15) <sup>(1)</sup>

*(Reference for a preliminary ruling — Taxation — VAT — Directive 2006/112/EC — Article 56 — Place where services are supplied — Concept of 'similar rights' — Transfer of greenhouse gas emission allowances)*

(2017/C 038/04)

Language of the case: German

**Referring court**

Bundesgerichtshof