

Judgment of the Court (Eighth Chamber) of 15 May 2019 (request for a preliminary ruling from the Naczelny Sąd Administracyjny — Poland) — Vega International Car Transport and Logistic — Trading GmbH v Dyrektor Izby Skarbowej w Warszawie

(Case C-235/18) ⁽¹⁾

(Reference for a preliminary ruling — Taxation — Value added tax (VAT) — Directive 2006/112/EC — Article 135(1)(b) — Supply of goods — Exemptions for other activities — Granting and negotiation of credit — Fuel cards)

(2019/C 255/17)

Language of the case: Polish

Referring court

Naczelny Sąd Administracyjny

Parties to the main proceedings

Appellant: Vega International Car Transport and Logistic — Trading GmbH

Other party to the proceedings: Dyrektor Izby Skarbowej w Warszawie

Operative part of the judgment

Article 135(1)(b) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as meaning that, in circumstances such as those of the case in the main proceedings, the provision of fuel cards by a parent company to its subsidiaries, enabling those subsidiaries to refuel the vehicles they transport, may be classified as a service granting credit which is exempt from value added tax as referred to in that provision.

⁽¹⁾ OJ C 231, 2.7.2018.

Judgment of the Court (Eighth Chamber) of 15 May 2019 (request for a preliminary ruling from the Krajský soud v Ostravě — pobočka v Olomouci — Czech Republic) — KORADO a.s. v Generální ředitelství cel

(Case C-306/18) ⁽¹⁾

(Reference for a preliminary ruling — Common Customs Tariff — Tariff classification — Combined Nomenclature — Welded steel parts — Radiators for central heating, not electrically heated — Headings 7307 and 7322 — Concepts of radiator ‘parts’ and ‘tube or pipe fittings’ — Implementing Regulation (EU) 2015/23 — Validity)

(2019/C 255/18)

Language of the case: Czech

Referring court

Krajský soud v Ostravě — pobočka v Olomouci

Parties to the main proceedings

Applicant: KORADO a.s.

Defendant: Generální ředitelství cel

Operative part of the judgment

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 Implementing Regulation (EU) No 1101/2014 of 16 October 2014, must be interpreted as meaning that welded steel parts such as those at issue in the main proceedings must, subject to the referring court's assessment of all the factual information available to it, be classified under CN heading 7307, as 'tube or pipe fittings'.

(¹) OJ C 240, 9.7.2018.

Appeal brought on 18 December 2018 by FCA US LLC against the judgment of the General Court (Sixth Chamber) delivered on 18 October 2018 in Case T-109/17: FCA US v EUIPO — Busbridge

(Case C-795/18 P)

(2019/C 255/19)

Language of the case: English

Parties

Appellant: FCA US LLC (represented by: C. Morcom QC)

Other party to the proceedings: European Union Intellectual Property Office

By order of 20 June 2019 the Court of Justice (Seventh Chamber) held that the appeal was inadmissible.

Appeal brought on 18 December 2018 by Saga Furs Oyj against the order of the General Court (Third Chamber) delivered on 12 October 2018 in Case T-313/18: Saga Furs v EUIPO — Support Design

(Case C-805/18 P)

(2019/C 255/20)

Language of the case: English

Parties

Appellant: Saga Furs Oyj (represented by: J. Kaulo, luvan saanut oikeudenkäyntiavustaja)