

Judgment of the Court (Second Chamber) of 19 October 2017 (request for a preliminary ruling from the Szegedi Közigazgatási és Munkaügyi Bíróság — Hungary) — Istanbul Lojistik Ltd v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatóság

(Case C-65/16) ⁽¹⁾

(Reference for a preliminary ruling — Agreement establishing an association between the European Economic Community and Turkey — Article 9 — Decision No 1/95 of the EC-Turkey Association Council — Articles 4, 5 and 7 — Customs Union — Road transport — Motor vehicle tax — Taxation of heavy goods vehicles registered in Turkey crossing Hungary in transit)

(2017/C 424/03)

Language of the case: Hungarian

Referring court

Szegedi Közigazgatási és Munkaügyi Bíróság

Parties to the main proceedings

Applicant: Istanbul Lojistik Ltd

Defendant: Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatóság

Operative part of the judgment

Article 4 of Decision No 1/95 of the EC-Turkey Association Council of 22 December 1995 on implementing the final phase of the Customs Union must be interpreted as meaning that a tax on motor vehicles such as that at issue in the main proceedings, which must be paid by persons operating heavy goods vehicles registered in Turkey and in transit through Hungarian territory, constitutes a charge having equivalent effect to a customs duty within the meaning of that article.

⁽¹⁾ OJ C 175, 17.5.2016.

Judgment of the Court (Second Chamber) of 19 October 2017 (request for a preliminary ruling from the Curtea de Apel Cluj — Romania) — SC Paper Consult SRL v Direcția Regională a Finanțelor Publice Cluj-Napoca, Administrația Județeană a Finanțelor Publice Bistrița-Năsăud

(Case C-101/16) ⁽¹⁾

(Reference for a preliminary ruling — Taxation — Value added tax (VAT) — Directive 2006/112/EC — Right to deduct — Conditions governing the exercise of that right — Article 273 — National measures — Fight against tax evasion and tax avoidance — Invoice issued by a taxpayer declared ‘inactive’ by the tax authorities — Risk of tax evasion — Refusal of the right to deduct — Proportionality — Refusal to take into account evidence of the absence of tax evasion or tax losses — Limitation of the temporal effects of the judgment to be delivered — No limitation)

(2017/C 424/04)

Language of the case: Romanian

Referring court

Curtea de Apel Cluj

Parties to the main proceedings

Applicant: SC Paper Consult SRL

Defendants: Direcția Regională a Finanțelor Publice Cluj-Napoca, Administrația Județeană a Finanțelor Publice Bistrița-Năsăud

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 precluding national rules, such as those at issue in the main proceedings, under which the right to deduct value added tax is refused to a taxable person on the ground that the trader which supplied a service to that taxable person and issued a corresponding invoice, on which the expenditure and the value added tax are indicated separately, has been declared inactive by the tax authorities of a Member State, that declaration of inactivity being public and accessible on the internet to any taxable person in that State, in the case where that refusal of the right to deduct is systematic and final, making it impossible to adduce evidence that there was no tax evasion or loss of tax revenue.

⁽¹⁾ OJ C 175, 17.5.2016.

Judgment of the Court (Grand Chamber) of 17 October 2017 (request for a preliminary ruling from the Riigikohus — Estonia) — Bolagsupplysningen OÜ, Ingrid Ilsjan v Svensk Handel AB

(Case C-194/16) ⁽¹⁾

(Reference for a preliminary ruling — Judicial cooperation in civil matters — Regulation (EU) No 1215/2012 — Article 7(2) — Special jurisdiction in matters relating to tort, delict or quasi-delict — Infringement of the rights of a legal person by the publication on the internet of allegedly incorrect information concerning that person and by the failure to remove comments relating to that person — Place where the damage occurred — Centre of interests of that person)

(2017/C 424/05)

Language of the case: Estonian

Referring court

Riigikohus

Parties to the main proceedings

Applicants: Bolagsupplysningen OÜ, Ingrid Ilsjan

Defendant: Svensk Handel AB

Operative part of the judgment

1. Article 7(2) of Regulation (EU) No 1215/2012 of the European Parliament and of the Council of 12 December 2012 on jurisdiction and the recognition and enforcement of judgments in civil and commercial matters must be interpreted as meaning that a legal person claiming that its personality rights have been infringed by the publication of incorrect information concerning it on the internet and by a failure to remove comments relating to that person can bring an action for rectification of that information, removal of those comments and compensation in respect of all the damage sustained before the courts of the Member State in which its centre of interests is located.

When the relevant legal person carries out the main part of its activities in a different Member State from the one in which its registered office is located, that person may sue the alleged perpetrator of the injury in that other Member State by virtue of it being where the damage occurred.