

Parties to the main proceedings

Applicant: Sociedad Estatal Correos y Telégrafos SA

Defendant: Asendia Spain SLU

Operative part of the judgment

Article 7(1) and Article 8 of Directive 97/67/EC of the European Parliament and of the Council of 15 December 1997 on common rules for the development of the internal market of Community postal services and the improvement of quality of service, as amended by Directive 2008/6/EC of the European Parliament and of the Council of 20 February 2008, must be interpreted as precluding national legislation, such as that at issue in the main proceedings, which guarantees to the postal operator designated for the provision of the universal postal service an exclusive right to distribute means of payment for postage other than postage stamps.

(¹) OJ C 221, 25.6.2018.

Judgment of the Court (Tenth Chamber) of 2 May 2019 (request for a preliminary ruling from the Lietuvos vyriausiasis administracinis teismas — Lithuania) — Valstybinė mokesčių inspekcija prie Lietuvos Respublikos finansų ministerijos v Akvilė Jarmuškienė

(Case C-265/18) (¹)

(Reference for a preliminary ruling — Harmonisation of fiscal legislation — Common System of Value Added Tax (VAT) — Directive 2006/112/EC — Special scheme for small enterprises — Articles 282 to 292 — VAT exemption for small enterprises whose annual turnover is below the fixed threshold — Simultaneous supply of two immovable properties in a single transaction — Annual turnover limit exceeded in view of the sale price of one of the two properties — Obligation to pay tax on the total value of the transaction)

(2019/C 220/13)

Language of the case: Lithuanian

Referring court

Lietuvos vyriausiasis administracinis teismas

Parties to the main proceedings

Appellant: Valstybinė mokesčių inspekcija prie Lietuvos Respublikos finansų ministerijos

Respondent: Akvilė Jarmuškienė

Other party: Vilniaus apskrities valstybinė mokesčių inspekcija prie Lietuvos Respublikos finansų ministerijos

Operative part of the judgment

Articles 282 to 292 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as meaning that where a supply, to the same purchaser, comprises two immovable properties, linked by their nature and coming under a single contract of sale, and the annual turnover limit serving as a reference for the purposes of applying the special scheme for small enterprises provided for by that directive is exceeded, the taxable person is required to pay tax on the basis of the entire value of the supply in question, that is to say, taking into account the value of both the properties being supplied, even where taking into account the value of one of those properties would not lead to that annual limit being exceeded.

⁽¹⁾ OJ C 276, 6.8.2018.

Judgment of the Court (Tenth Chamber) of 2 May 2019 (request for a preliminary ruling from the Curtea de Apel Bacău — Romania) — SC Onlineshop SRL v Agenția Națională de Administrare Fiscală (ANAF), Direcția Generală a Vămilelor

(Case C-268/18) ⁽¹⁾

(Reference for a preliminary ruling — Common Customs Tariff — Tariff classification — Combined nomenclature — Subheadings 85269120 and 85285900 — GPS navigation system with multiple functions)

(2019/C 220/14)

Language of the case: Romanian

Referring court

Curtea de Apel Bacău

Parties to the main proceedings

Appellant: SC Onlineshop SRL

Respondents: Agenția Națională de Administrare Fiscală (ANAF), Direcția Generală a Vămilelor

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, in the version of Commission Implementing Regulation (EU) 2015/1754 of 6 October 2015, must be interpreted as meaning that multifunctional devices of the kind used in motor vehicles which, like that at issue in the main proceedings, combine, in the same housing, as its primary function, a radio navigation monitor which uses pre-installed GPS navigation applications and, subsidiarily, a radio broadcasting transmitter, an audio/video reproduction apparatus and a screen with a diagonal measurement of approximately 5 inches (12.7 cm), must be classified under subheading 85269120 in that nomenclature.

⁽¹⁾ OJ C 249, 16.7.2018.