**Parties to the main proceedings**

*Applicant:* SF

*Defendant:* Inspecteur van de Belastingdienst

**Operative part of the judgment**

Article 11(3)(e) of Regulation (EC) No 883/2004 of the European Parliament and of the Council of 29 April 2004 on the coordination of social security systems, as amended by Regulation (EU) No 465/2012 of the European Parliament and of the Council of 22 May 2012, must be interpreted to the effect that a situation such as the one at issue in the main proceedings in which a person, whilst working as a seaman for an employer established in a Member State on board a vessel flying the flag of a third State and travelling outside of the territory of the European Union, maintained his residence in his Member State of origin, falls within the scope of that provision, such that the applicable national legislation is that of the Member State of residence of that person.

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([1]) OJ C 63, 19.2.2018.

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**Judgment of the Court (First Chamber) of 8 May 2019 (request for a preliminary ruling from the Commissione tributaria regionale di Lombardia — Italy) — EN.SA. Srl v Agenzia delle Entrate — Direzione Regionale Lombardia Ufficio Contenzioso**

**(Case C-712/17)** ([1])

***(Reference for a preliminary ruling — Value added tax (VAT) — Fictitious transactions — Impossibility of deducting the tax — Obligation on the issuer of an invoice to pay the VAT indicated thereon — Fine in an amount equal to the amount of the improperly deducted VAT — Whether compatible with the principles of VAT neutrality and proportionality)***

(2019/C 230/11)

*Language of the case: Italian*

**Referring court**

Commissione tributaria regionale di Lombardia

**Parties to the main proceedings**

*Appellant:* EN.SA. Srl

*Respondent:* Agenzia delle Entrate — Direzione Regionale Lombardia Ufficio Contenzioso

**Operative part of the judgment**

1. In a situation, such as that at issue in the main proceedings, in which fictitious circular sales of electricity made between the same traders and for the same amounts did not cause tax losses, Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, read in the light of the principles of neutrality and proportionality, must be interpreted as not precluding national legislation which excludes the right to deduct value added tax (VAT) relating to fictitious transactions while requiring the persons who enter VAT on an invoice to pay that tax, including for a fictitious transaction, provided that national law allows the tax liability arising from that obligation to be adjusted when the issuer of that invoice, who was not acting in good faith, has, in sufficient time, wholly eliminated the risk of any loss of tax revenue, this being a matter for the referring court to ascertain.

2. The principles of proportionality and neutrality of value added tax (VAT) must be interpreted as precluding, in a situation such as that at issue in the main proceedings, a rule of national law under which the unlawful deduction of VAT is penalised by a fine equal to the amount of the deduction made.

(1) OJ C 112, 26.3.2018.

**Judgment of the Court (First Chamber) of 8 May 2019 (request for a preliminary ruling from the Okrazhen sad — Blagoevgrad — Bulgaria) — Brian Andrew Kerr v Pavlo Postnov, Natalia Postnova**

**(Case C-25/18)** (1)

***(Reference for a preliminary ruling — Judicial cooperation in civil matters — Jurisdiction and the recognition and enforcement of judgments in civil and commercial matters — Regulation (EU) No 1215/2012 — Article 7(1)(a) — Special jurisdiction in matters relating to contract — Concept of 'matters relating to a contract' — Decision of the general meeting of the owners of property in a building — Obligation of the owners to pay annual financial contributions to the budget of the association of property owners as determined by that decision — Legal action seeking enforcement of that decision — Law applicable to contractual obligations — Regulation (EC) No 593/2008 — Article 4(1)(b) and (c) — Concepts of 'contract for the provision of services' and 'a contract relating to a right in rem in immovable property' — Decision of the general meeting of the owners of property in a building relating to maintenance costs for communal areas)***

(2019/C 230/12)

*Language of the case: Bulgarian*

**Referring court**

Okrazhen sad — Blagoevgrad

**Parties to the main proceedings**

*Appellant:* Brian Andrew Kerr

*Respondents:* Pavlo Postnov, Natalia Postnova

**Operative part of the judgment**

1. Article 7(1)(a) 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 dispute concerning a payment obligation arising from a decision taken by a general meeting of the owners of property in a building, which does not have legal personality and has been specifically established by law in order to exercise certain rights, — where that decision has been taken by a majority of members, but binds all members — must be regarded as falling within the concept of 'matters relating to a contract' within the meaning of that provision.

2. Article 4(1)(b) of Regulation (EC) No 593/2008 of the European Parliament and of the Council of 17 June 2008 on the law applicable to contractual obligations (Rome I) must be interpreted as meaning that a dispute, such as that at issue in the main proceedings, concerning a payment obligation resulting from a decision of a general meeting of the owners of property in an apartment building, relating to the costs of maintaining the communal areas of that property, must be regarded as relating to a contract for the provision of services, within the meaning of that provision.

(1) OJ C 112, 26.3.2018.