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lished in another Member State carries out both an economic activity and an activity which falls outside the scope of those Directives, that customer is to be regarded as a taxable person even where the supply is used solely for the purposes of the latter activity.

Not yet officially published

Case C-151/08

27 November 2008

N.N. Renta SA – Tribunal Económico-Administrativo Regional de Cataluña (TEARC)

Article 33(1) of the Sixth Directive [...], as amended by Directive 91/680 [...], must be interpreted as not preventing the imposition of the progressive or proportional amount of the duty on the transfer of residential property and legal acts to that end, when that duty applies to the conclusion of a purchase by an undertaking whose business activity consists of purchasing and supplying immovable property or purchasing immovable property for development or letting.

[Unofficial translation]

Not yet officially published

Case C-156/08

27 November 2008

Monika Vollkommer – Finanzamt Hannover-Land I

Article 33 of the Sixth Directive [...], as amended by Directive 91/680 [...], must be interpreted as not preventing a Member State from including future construction activities in the taxable amount for the imposition of a transfer tax, such as the German Grunderwerbsteuer, on the purchase of a plot of land which has not been built on and, by doing so, impose on a transaction that is subject to the Sixth Directive another tax, in so far as it does not have the characteristics of a turnover tax.

[Unofficial translation]

Not yet officially published

Case C-174/07

11 December 2008

Commission of the European Communities – Italian Republic

1. By extending, by means of Article 2(44) of Law No. 350 of 24 December 2003 (Finance Law for 2004), the tax amnesty laid down by Articles 8 and 9 of Law No. 289 of 27 December 2002 (Finance Law 2003)* to the year 2002 and, consequently, by providing for a general and indiscriminate waiver of verification of taxable transactions carried out in the course of the tax year 2002, the Italian Republic has failed to fulfil its obligations under Articles 2 (1)(a), (c) and (d), and 193 to 273 of Directive 2006/112 [...], which have replaced Articles 2 and 22 of the Sixth Directive [...] with effect from 1 January 2007, and Article 10 EC;

2. [...].

Not yet officially published

* See ECJ judgment of 17 July 2008 in Case C-132/06.

Case C-371/07

11 December 2008

Danfoss A/S, AstraZeneca A/S – Skatteministeriet

1. The second subparagraph of Article 17(6) of the Sixth Directive [...] must be interpreted as precluding a Member State from applying, after the entry into force of the Sixth Directive, an exclusion from the right to deduct input VAT on expenditure in respect of meals provided by company canteens free of charge to business contacts and staff in the course of work meetings, where, at the moment when the Sixth Directive entered into force, that exclusion was not actually applied to that expenditure because of an administrative practice of taxing services provided by company canteens at cost price, that is to say, the price of the raw materials plus the cost of wages for preparation and sale of the food and drinks and the administration of the canteens, in return for the right to deduct input VAT in full.
2. Article 6(2) of the Sixth Directive must be interpreted in such a way that, on the one hand, it does not cover the provision, free of charge, of meals in company canteens to business contacts in the course of meetings held on the company premises where objective evidence indicates – this being a matter for the referring court to determine – that those meals are provided for strictly business-related purposes. On the other hand, Article 6(2) applies in principle to the provision, free of charge, of meals by a company to its staff on its premises, unless – this likewise being a matter for the referring court to determine – the needs of the company, such as the need to ensure that work meetings are run smoothly and without interruptions, require the employer to ensure that meals are provided.

Not yet officially published

Case C-407/07

11 December 2008

Stichting Centraal Begeleidingsorgaan voor de Intercollegiale Toetsing – Staatssecretaris van Financiën

Article 13(A)(1)(f) of the Sixth Directive [...] must be interpreted as meaning that, provided the other conditions in that provision are met, services supplied to their members by independent groups are covered by the exemption contained in that provision, even if those services are supplied only to one or several of those members.

Not yet officially published

Case C-488/07

18 December 2008

Royal Bank of Scotland Group plc – The Commissioners of Her Majesty's Revenue & Customs

Member States are not obliged to apply the rounding up rule in the second subparagraph of Article 19(1) of the Sixth Directive [...] where the proportion of input tax deductible is calculated in accordance with one of the special methods in (a), (b), (c) or (d) of the third subparagraph of Article 17(5) of that Directive.

Not yet officially published

Case C-414/07

22 December 2008

Magoora sp. zoo – Dyrektor Izby Skarbowej w Krakowie

The second subparagraph of Article 17(6) of the Sixth Directive [...] precludes a Member State from repealing in their entirety, when that Directive is transposed into national law, national provisions concerning restrictions on the right to deduct input tax on purchases of fuel for vehicles used for a taxable activity, by replacing, on the date on which that Directive entered into force on its territory, those provisions by provisions laying down new criteria in that regard, if – which is for the national court to determine – the latter provisions have the effect of extending the scope of those restrictions. It precludes, in any event, a Member State from subsequently amending its legislation which entered into force on that date, so as to extend the scope of those restrictions as compared with the situation existing prior to that date.

Not yet officially published