

3. *Orders Manufacturing Support & Procurement Kala Naft Co., Tehran to bear its own costs and to pay those incurred by the Council of the European Union in relation both to the proceedings at first instance and to the appeal proceedings;*
4. *Orders the European Commission to bear its own costs both of the proceedings at first instance and of the appeal proceedings.*

(¹) OJ C 287, 22.9.2012.

Judgment of the Court (Second Chamber) of 21 November 2013 (request for a preliminary ruling from the First-tier Tribunal (Tax Chamber) — United Kingdom) — Dixons Retail plc v Commissioners for Her Majesty's Revenue and Customs

(Case C-494/12) (¹)

(Directive 2006/112/EC — Value added tax — Supply of goods — Concept — Fraudulent use of a bank card)

(2014/C 39/11)

Language of the case: English

Referring court

First-tier Tribunal (Tax Chamber)

Parties to the main proceedings

Appellant: Dixons Retail plc

Respondents: Commissioners for Her Majesty's Revenue and Customs

Re:

Request for a preliminary ruling — First-tier Tribunal (Tax Chamber) — Interpretation of Articles 14(1) and 73 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1) — Concept of 'supply of goods' — Supply following a purchase made by means of the unauthorised and fraudulent use of a credit card

Operative part of the judgment

Articles 2(1), 5(1) and 11A(1)(a) of Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment and Articles 2(1)(a), 14(1) and 73 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 at issue in the main proceedings, the physical transfer of goods to a purchaser who fraudu-

lently uses a bank card as a means of payment constitutes a 'supply of goods' within the meaning of Articles 2(1) and 5(1) of Directive 77/388 and Articles 2(1)(a) and 14(1) of Directive 2006/112 and that, in the context of such a transfer, the payment made by a third party, under an agreement concluded between it and the supplier of those goods by which the third party has undertaken to pay the supplier for the goods sold by the latter to purchasers using such a card as a means of payment, constitutes 'consideration' within the meaning of Article 11A(1)(a) of Directive 77/388 and Article 73 of Directive 2006/112.

(¹) OJ C 26, 26.1.2013.

Request for a preliminary ruling from the Hoge Raad der Nederlanden lodged on 21 November 2013 — Staatssecretaris van Financiën, other party: Fiscale Eenheid X NV cs

(Case C-595/13)

(2014/C 39/12)

Language of the case: Dutch

Referring court

Hoge Raad der Nederlanden

Parties to the main proceedings

Appellant in cassation: Staatssecretaris van Financiën

Other party: Fiscale Eenheid X NV cs

Questions referred

1. Is Article 13B(d)(6) of the Sixth Directive (¹) to be interpreted as meaning that a company which has been set up by more than one investor for the sole purpose of investing the assets assembled in immovable property may be regarded as a special investment fund within the meaning of that provision?
2. If the answer to Question 1 is in the affirmative: is Article 13B(d)(6) of the Sixth Directive to be interpreted as meaning that the term 'management' also covers the actual management of the company's immovable property, which the company has entrusted to a third party?

(¹) Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment (OJ 1977 L 145, p. 1).