

**Judgment of the Court (Third Chamber) of 23 April 2015 (request for a preliminary ruling from the Hof van beroep te Gent — Belgium) — Property Development Company NV v Belgische Staat**

(Case C-16/14) <sup>(1)</sup>

*(Reference for a preliminary ruling — Taxation — Sixth VAT Directive — Article 11A — Application of goods treated as a supply for consideration — Application of a building for an activity exempt from VAT — Taxable amount for that application — Interim interest paid during the construction of the building)*

(2015/C 205/10)

Language of the case: Dutch

**Referring court**

Hof van beroep te Gent

**Parties to the main proceedings**

Applicant: Property Development Company NV

Defendant: Belgische Staat

**Operative part of the judgment**

Article 11A(1)(b) of the 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 must be interpreted as meaning that, in a case such as that at issue in the main proceedings, the taxable amount for the calculation of VAT on an application, within the meaning of Article 5(7)(b) thereof, of a building that the taxable person has constructed, is to be the purchase price, at the time the application is made, of buildings whose location, size and other essential characteristics are similar to those of the building in question. In that regard, it is irrelevant whether part of the purchase price is due to interest on borrowed capital.

<sup>(1)</sup> OJ C 102, 7.4.2014.

**Judgment of the Court (Fourth Chamber) of 23 April 2015 (request for a preliminary ruling from the Tribunal Superior de Justicia de la Comunidad Autónoma del País Vasco — Spain) — Subdelegación del Gobierno en Gipuzkoa — Extranjería v Samir Zaizoune**

(Case C-38/14) <sup>(1)</sup>

*(Reference for a preliminary ruling — Area of freedom, security and justice — Directive 2008/115/EC — Common standards and procedures for returning illegally staying third-country nationals — Articles 6(1) and 8(1) — National legislation providing, in the event of illegal staying, for either a fine or removal, depending on the circumstances)*

(2015/C 205/11)

Language of the case: Spanish

**Referring court**

Tribunal Superior de Justicia de la Comunidad Autónoma del País Vasco

**Parties to the main proceedings**

*Appellant:* Subdelegación del Gobierno en Gipuzkoa — Extranjería

*Respondent:* Samir Zaizoune

**Operative part of the judgment**

Directive 2008/115/EC of the European Parliament and of the Council of 16 December 2008 on common standards and procedures in Member States for returning illegally staying third-country nationals, in particular, Articles 6(1) and Article 8(1), read in conjunction with Article 4(2) and (3), must be interpreted as precluding legislation of a Member State such as that at issue in the main proceedings, which provides, in the event of third-country nationals illegally staying in the territory of that Member State, depending on the circumstances, for either a fine or removal, since the two measures are mutually exclusive.

<sup>(1)</sup> OJ C 93, 29.3.2014.

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**Judgment of the Court (Third Chamber) of 23 April 2015 (request for a preliminary ruling from the Tribunal de grande instance de Nîmes — France) — Jean-Claude Van Hove v CNP Assurances SA**

(Case C-96/14) <sup>(1)</sup>

*(Reference for a preliminary ruling — Directive 93/13/EEC — Unfair terms — Insurance contract — Article 4(2) — Assessment of the unfairness of contractual terms — Exclusion of terms relating to the main subject-matter of the contract — Term intended to ensure that mortgage loan repayments are covered — Borrower's total incapacity for work — Exclusion from cover in the event of recognised fitness to undertake an activity, paid or otherwise)*

(2015/C 205/12)

Language of the case: French

**Referring court**

Tribunal de grande instance de Nîmes

**Parties to the main proceedings**

*Applicant:* Jean-Claude Van Hove

*Defendant:* CNP Assurances SA

**Operative part of the judgment**

Article 4(2) of Council Directive 93/13/EEC of 5 April 1993 on unfair terms in consumer contracts, must be interpreted as meaning that a term of an insurance contract intended to ensure that loan repayments payable to the lender will be covered in the event of the borrower's total incapacity for work falls within the exception set out in that provision only where the referring court finds:

- first, that, having regard to the nature, general scheme and the stipulations of the contractual framework of which it forms part, and to its legal and factual context, that term lays down an essential component of that contractual framework, and, as such, characterises it, and