Parties to the main proceedings

Applicant: Thomas Cook Belgium NV

Defendant: Thurner Hotel GmbH

Operative part of the judgment

Article 20(2) of Regulation (EC) No 1896/2006 of the European Parliament and of the Council of 12 December 2006 creating a European order for payment procedure, as amended by Commission Regulation (EU) No 936/2012 of 4 October 2012, must be interpreted as precluding, in circumstances such as those at issue in the main proceedings, a defendant on whom a European order for payment has been served in accordance with that regulation from being entitled to apply for a review of that order by claiming that the court of origin incorrectly held that it had jurisdiction on the basis of allegedly false information provided by the claimant in the application form.

([1]) OJ C 303, 8.9.2014.

Judgment of the Court (Fifth Chamber) of 22 October 2015 (request for a preliminary ruling from the Högsta förvaltningsdomstolen — Sweden) — Skatteverket v David Hedqvist

(Case C-264/14) ([1])

(Reference for a preliminary ruling — Common system of value added tax (VAT) — Directive 2006/112/EC — Articles 2(1)(c) and 135(1)(d) to (f) — Services for consideration — Transactions to exchange the 'bitcoin' virtual currency for traditional currencies — Exemption)

(2015/C 414/08)

Language of the case: Swedish

Referring court

Högsta förvaltningsdomstolen

Parties to the main proceedings

Applicant: Skatteverket

Defendant: David Hedqvist

Operative part of the judgment

1. *Article 2(1)(c) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as meaning that transactions such as those at issue in the main proceedings, which consist of the exchange of traditional currency for units of the 'bitcoin' virtual currency and vice versa, in return for payment of a sum equal to the difference between, on the one hand, the price paid by the operator to purchase the currency and, on the other hand, the price at which he sells that currency to his clients, constitute the supply of services for consideration within the meaning of that article.*

2. *Article 135(1)(e) of Directive 2006/112 must be interpreted as meaning that the supply of services such as those at issue in the main proceedings, which consist of the exchange of traditional currencies for units of the 'bitcoin' virtual currency and vice versa, performed in return for payment of a sum equal to the difference between, on the one hand, the price paid by the operator to purchase the currency and, on the other hand, the price at which he sells that currency to his clients, are transactions exempt from VAT, within the meaning of that provision.*

Article 135(1)(d) and (f) of Directive 2006/112 must be interpreted as meaning that such a supply of services does not fall within the scope of application of those provisions.

(1) OJ C 245, 28.7.2014.

Judgment of the Court (Fifth Chamber) of 22 October 2015 (request for a preliminary ruling from the Naczelny Sąd Administracyjny — Poland) — PPUH Stehcemp sp. j. Florian Stefanek, Janina Stefanek, Jarosław Stefanek v Dyrektor Izby Skarbowej w Łodzi

(Case C-277/14) (1)

(Reference for a preliminary ruling — Taxation — Value added tax — Sixth Directive — Right of deduction — Refusal — Sale by an entity regarded as non-existent)

(2015/C 414/09)

Language of the case: Polish

Referring court

Naczelny Sąd Administracyjny

Parties to the main proceedings

Applicants: PPUH Stehcemp sp. j. Florian Stefanek, Janina Stefanek, Jarosław Stefanek

Defendant: Dyrektor Izby Skarbowej w Łodzi

Operative part of the judgment

The provisions 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, as amended by Council Directive 2002/38/EC of 7 May 2002, must be interpreted as precluding national legislation, such as that at issue in the main proceedings, by which a taxable person is not allowed to deduct the value added tax due or paid in respect of goods that were delivered to him on the grounds that the invoice was issued by a trader which is to be regarded, in the light of the criteria provided by that legislation, as a non-existent trader, and that it is impossible to determine the identity of the actual supplier of the goods, except where it is established, on the basis of objective factors and without the taxable person being required to carry out checks which are not his responsibility, that that taxable person knew, or should have known, that that transaction was connected with value-added-tax fraud, this being a matter for the referring court to determine.

(1) OJ C 303, 8.9.2014.

Judgment of the Court (Second Chamber) of 21 October 2015 (request for a preliminary ruling from the Verwaltungsgerichtshof — Austria) — New Media Online GmbH v Bundeskommunikationssenat

(Case C-347/14) (1)

(Reference for a preliminary ruling — Directive 2010/13/EU — Concepts of 'programme' and 'audiovisual media service' — Determination of the principal purpose of an audiovisual media service — Comparability of the service to television broadcasting — Inclusion of short videos in a section of a newspaper's website available on the Internet)

(2015/C 414/10)

Language of the case: German

Referring court

Verwaltungsgerichtshof