Judgment of the Court (Third Chamber) of 7 November 2018 (request for a preliminary ruling from the Raad van State — Netherlands) — K v Staatssecretaris van Veiligheid en Justitie

(Case C-484/17) ([1])

(Reference for a preliminary ruling — Directive 2003/86/EC — Right to family reunification — Article 15 — Refusal to grant an autonomous residence permit — National legislation providing for a requirement to pass a civic integration examination)

(2019/C 16/26)

Language of the case: Dutch

Referring court

Raad van State

Parties to the main proceedings

Appellant: K

Respondent: Staatssecretaris van Veiligheid en Justitie

Operative part of the judgment

Article 15(1) and (4) of Council Directive 2003/86/EC of 22 September 2003 on the right to family reunification does not preclude national legislation, such as that at issue in the main proceedings, which permits an application for an autonomous residence permit, lodged by a third country national who has resided over five years in a Member State by virtue of family reunification, to be rejected on the ground that he has not shown that he has passed a civic integration test on the language and society of that Member State provided that the detailed rules for the requirement to pass that examination do not go beyond what is necessary to attain the objective of facilitating the integration of those third country nationals, which is for the referring court to ascertain.

([1]) OJ C 374, 6.11.2017.

Judgment of the Court (Seventh Chamber) of 8 November 2018 (request for a preliminary ruling from the Tribunalul Prahova — Romania) — Cartrans Spedition Srl v Direcția Generală Regională a Finanțelor Publice Ploieşti — Administrația Județeană a Finanțelor Publice Prahova, Direcția Regională a Finanțelor Publice Bucureşti — Administrația Fiscală pentru Contribuabili Mijlocii

(Case C-495/17) ([1])

(Reference for a preliminary ruling — Value added tax (VAT) — Directive 2006/112/EC — Exemptions — Article 146(1)(e) and Article 153 — Road transport transactions directly connected with the export of goods — Supply of services by intermediaries taking part in such transactions — Rules on proof of export of goods — Customs declaration — TIR carnet)

(2019/C 16/27)

Language of the case: Romanian

Referring court

Tribunalul Prahova

Parties to the main proceedings

Applicant: Cartrans Spedition Srl

Defendants: Direcția Generală Regională a Finanțelor Publice Ploieşti — Administrația Județeană a Finanțelor Publice Prahova, Direcția Regională a Finanțelor Publice Bucureşti — Administrația Fiscală pentru Contribuabili Mijlocii

Operative part of the judgment

Article 146(1)(e) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, on the one hand, and that provision in conjunction with Article 153 of that directive, on the other hand, must be interpreted as precluding a tax practice of a Member State under which the exemption from value added tax, for, respectively, the supply of transport services directly connected with the export of goods and for the supply of services by intermediaries taking part in those supplies of transport services is subject to the taxable person producing a customs export declaration in respect of the relevant goods. In that regard, it is for the competent authorities, for the purposes of granting those exemptions, to examine whether the meeting of the condition relating to the export of the relevant goods can be inferred, with a sufficiently high degree of probability, from all of the information available to those authorities. In that context, a TIR carnet which is certified by the customs offices of the third country for which the goods are destined, and which is produced by the taxable person, constitutes evidence which, in principle, those authorities must duly take into account, unless they have specific reasons to doubt the authenticity or reliability of that document.

([1]) OJ C 369, 30.10.2017.

Judgment of the Court (Sixth Chamber) of 8 November 2018 (request for a preliminary ruling from the Vestre Landsret — Denmark) — C&D Foods Acquisition ApS v Skatteministeriet

(Case C-502/17) ([1])

(Reference for a preliminary ruling — Common system of value added tax (VAT) — Proposed sale of shares in a sub-subsidiary — Expenditure associated with the provision of services acquired for the purposes of that sale — Sale not carried out — Request for a deduction of input tax — Scope of VAT)

(2019/C 16/28)

Language of the case: Danish

Referring court

Vestre Landsret

Parties to the main proceedings

Applicant: C&D Foods Acquisition ApS

Defendant: Skatteministeriet

Operative part of the judgment

Articles 2, 9 and 168 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as meaning that a share disposal transaction, envisaged but not carried out, such as that at issue in the main proceedings, for which the direct and exclusive reason does not lie in the taxable economic activity of the company concerned, or which does not constitute the direct, permanent and necessary extension of that economic activity, does not come within the scope of value added tax.

([1]) OJ C 347, 16.10.2016.