

**Judgment of the Court (First Chamber) of 14 September 2017 (request for a preliminary ruling from the Varhoven administrativen sad — Bulgaria) — Direktor na Direktsia ‘Obzhalvane i danachno-osiguritelna praktika’ — Sofia v ‘Iberdrola Inmobiliaria Real Estate Investments’ EOOD**

(Case C-132/16) <sup>(1)</sup>

*(Reference for a preliminary ruling — Taxation — Common system of value added tax — Directive 2006/112/EC — Article 26(1)(b) and Articles 168 and 176 — Deduction of input tax — Services relating to construction or improvement of a property belonging to a third party — Use of services by the third party and by the taxable person — Service supplied free of charge to the third party — Entry of costs incurred for services carried out in the accounts as part of the taxable person’s general costs — Determination of the existence of a direct and immediate link with the economic activity of the taxable person)*

(2017/C 382/19)

Language of the case: Bulgarian

#### Referring court

Varhoven administrativen sad

#### Parties to the main proceedings

Applicant: Direktor na Direktsia ‘Obzhalvane i danachno-osiguritelna praktika’ — Sofia

Defendant: ‘Iberdrola Inmobiliaria Real Estate Investments’ EOOD

#### Operative part of the judgment

Article 168(a) 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 taxable person has the right to deduct input value added tax in respect of a supply of services consisting of the construction or improvement of a property owned by a third party when that third party enjoys the results of those services free of charge and when those services are used both by the taxable person and by the third party in the context of their economic activity, in so far as those services do not exceed that which is necessary to allow that taxable person to carry out the taxable output transactions and where their cost is included in the price of those transactions.

<sup>(1)</sup> OJ C 175, 17.5.2016.

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**Judgment of the Court (Second Chamber) of 14 September 2017 (request for a preliminary ruling from the cour du travail de Mons — Belgium) — Sandra Nogueira and Others v Crewlink Ireland Ltd (C-168/16), Miguel José Moreno Osacar v Ryanair Designated Activity Company, formerly Ryanair Ltd (C-169/16)**

(Joined Cases C-168/16 and C-169/16) <sup>(1)</sup>

*(Reference for a preliminary ruling — Judicial cooperation in civil matters — Jurisdiction — Jurisdiction over individual contracts of employment — Regulation (EC) No 44/2001 — Article 19(2)(a) — Concept of ‘place in which the employee habitually carries out his work’ — Airline sector — Airline crew — Regulation (EEC) No 3922/91 — Concept of ‘home base’)*

(2017/C 382/20)

Language of the case: French

#### Referring court

Cour du travail de Mons