

### Parties to the main proceedings

*Applicant:* Asociación Multisectorial de Empresas de la Electrónica, las Tecnologías de la Información y la Comunicación, de las Telecomunicaciones y de los Contenidos Digitales (AMETIC)

*Defendants:* Administración del Estado, Entidad de Gestión de Derechos de los Productores Audiovisuales (EGEDA), Asociación para el Desarrollo de la Propiedad Intelectual (ADEPI), Artistas Intérpretes o Ejecutantes, Sociedad de Gestión de España (AIE), Artistas Intérpretes, Entidad de Gestión de Derechos de Propiedad Intelectual (AISGE), Ventanilla Única Digital, Derechos de Autor de Medios Audiovisuales (DAMA), Centro Español de Derechos Reprográficos (CEDRO), Asociación de Gestión de Derechos Intelectuales (AGEDI), Sociedad General de Autores y Editores (SGAE)

### Operative part of the judgment

1. Both Article 5(2)(b) of Directive 2001/29/EC of the European Parliament and of the Council of 22 May 2001 on the harmonisation of certain aspects of copyright and related rights in the information society and the principle of equal treatment

must be interpreted as not precluding national legislation under which a legal person established and controlled by intellectual property rights management organisations is entrusted with the management of (i) exemptions from payment in respect of compensation for private copying and (ii) reimbursements in respect of such compensation, where that national legislation provides that exemption certificates and reimbursements must be granted in good time and in accordance with objective criteria which do not allow that legal person to refuse an application for the granting of such a certificate or of reimbursement on the basis of considerations involving the exercise of discretion and that the decisions of that legal person refusing such an application may be challenged before an independent body.

2. Article 5(2)(b) of Directive 2001/29 and the principle of equal treatment

must be interpreted as not precluding national legislation which empowers a legal person, which is established and controlled by intellectual property rights management organisations and which is entrusted with the management of (i) exemptions from payment in respect of compensation for private copying and (ii) reimbursements in respect of such compensation, to request access to the information necessary for the exercise of the powers of review conferred on it in that regard, without it being possible, in particular, for the person under review to rely on the confidentiality of business accounts provided for by national law, that legal person being obliged to safeguard the confidential nature of the information obtained.

(<sup>1</sup>) OJ C 329, 16.8.2021.

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**Judgment of the Court (Tenth Chamber) of 1 August 2022 (request for a preliminary ruling from the Înalta Curte de Casație și Justiție — Romania) — Uniqa Asigurări SA v Agenția Națională de Administrare Fiscală — Direcția Generală de Soluționare a Contestațiilor, Direcția Generală de Administrare a Marilor Contribuabili**

(Case C-267/21) (<sup>1</sup>)

*(Reference for a preliminary ruling — Taxation — Value added tax (VAT) — Directive 2006/112/EC — Article 56 — Supply of insurance services — Point of reference for tax purposes — Claims settlement services provided by third-party companies in the name and on behalf of an insurer)*

(2022/C 408/20)

Language of the case: Romanian

### Referring court

Înalta Curte de Casație și Justiție

**Parties to the main proceedings**

*Applicant:* Uniqa Asigurări SA

*Defendants:* Agenția Națională de Administrare Fiscală — Direcția Generală de Soluționare a Contestațiilor, Direcția Generală de Administrare a Marilor Contribuabili

**Operative part of the judgment**

Article 56(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 claims settlement services provided by third-party companies, in the name and on behalf of an insurance company, do not come within the scope of the ‘services of consultants, engineers, consultancy bureaux, lawyers, accountants and other similar services, as well as data processing and the provision of information’ referred to in that provision.

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<sup>(1)</sup> OJ C 349, 30.8.2021.

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**Judgment of the Court (First Chamber) of 1 August 2022 (request for a preliminary ruling from the Cour de cassation du Grand-Duché de Luxembourg — Luxembourg) — État luxembourgeois, Administration de l’enregistrement, des domaines et de la TVA v Navitours Sàrl**

(Case C-294/21) <sup>(1)</sup>

*(Reference for a preliminary ruling — Taxation — Value added tax (VAT) — Sixth Council Directive 77/388/EEC — Article 2(1) — Scope — Taxable transactions — Article 9(2)(b) — Place where transport services are supplied — Tourist trips on the Moselle — River subject to condominium status)*

(2022/C 408/21)

*Language of the case:* French

**Referring court**

Cour de cassation du Grand-Duché de Luxembourg

**Parties to the main proceedings**

*Appellants:* État luxembourgeois, Administration de l’enregistrement, des domaines et de la TVA

*Respondent:* Navitours Sàrl

**Operative part of the judgment**

Articles 2(1) and 9(2)(b) of Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization 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 91/680/EEC of 16 December 1991,

must be interpreted as meaning:

a Member State must tax passenger transport performed, by a service transport provider established in that Member State, within a territory which, pursuant to an international treaty concluded between that Member State and another Member State, constitutes a joint territory under joint sovereignty of those two Member states and which is not subject to any exception provided for by EU law, provided that those services have not already been taxed by that other Member State. The taxation, by one of the Member States, of those services prevents the other Member State from taxing them in turn, without prejudice to the possibility for those two Member States to regulate in another way the taxation of services performed within that territory, inter alia by means of an agreement, provided that non-taxation and double taxation is avoided.

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<sup>(1)</sup> OJ C 191, 10.5.2022.