

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.

⁽¹⁾ OJ C 349, 30.8.2021.

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) ⁽¹⁾

(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.

⁽¹⁾ OJ C 191, 10.5.2022.