

Judgment of the Court (Fourth Chamber) of 5 June 2019 (request for a preliminary ruling from the cour d'appel de Bruxelles — Belgium) — Skype Communications Sàrl v Institut belge des services postaux et des télécommunications (IBPT)

(Case C-142/18) ⁽¹⁾

(Reference for a preliminary ruling — Electronic communications networks and services — Directive 2002/21/EC — Article 2(c) — Notion of ‘electronic communications service’ — Transmission of signals — Voice over Internet Protocol (VoIP) service to fixed or mobile telephone numbers — SkypeOut service)

(2019/C 263/15)

Language of the case: French

Referring court

Cour d'appel de Bruxelles

Parties to the main proceedings

Applicant: Skype Communications Sàrl

Defendant: Institut belge des services postaux et des télécommunications (IBPT)

Operative part of the judgment

Article 2(c) of Directive 2002/21/EC of the European Parliament and of the Council of 7 March 2002 on a common regulatory framework for electronic communications networks and services (Framework Directive), as amended by Directive 2009/140/EC of the European Parliament and of the Council of 25 November 2009, must be interpreted as meaning that the provision, by a software publisher, of a feature offering a Voice over Internet Protocol (VoIP) service which allows the user to call a fixed or mobile number covered by a national numbering plan from a terminal via the public switched telephone network (PSTN) of a Member State constitutes an ‘electronic communications service’ within the meaning of that provision, provided that, first, the software publisher is remunerated for the provision of that service and, second, the provision of that service involves the conclusion of agreements between that software publisher and telecommunications service providers that are duly authorised to send and terminate calls to the PSTN.

⁽¹⁾ OJ C 161, 7.5.2018.

Judgment of the Court (Sixth Chamber) of 12 June 2019 (request for a preliminary ruling from the Tribunal Supremo — Spain) — Oro Efectivo SL v Diputación Foral de Bizkaia

(Case C-185/18) ⁽¹⁾

(Reference for a preliminary ruling — Value added tax (VAT) — Directive 2006/112/EC — Article 401 — Principle of fiscal neutrality — Acquisition by an undertaking, from private individuals, of objects with a high gold or other precious metal content with a view to resale — Duty on transfers of assets)

(2019/C 263/16)

Language of the case: Spanish

Referring court

Tribunal Supremo

Parties to the main proceedings

Applicant: Oro Efectivo SL

Defendant: Diputación Foral de Bizkaia

Operative part of the judgment

Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax and the principle of fiscal neutrality must be interpreted as not precluding a national rule of law, such as that at issue in the main proceedings, which subjects to an indirect tax on asset transfers, other than value added tax, the acquisition by an undertaking, from private individuals, of objects with a high gold or other precious metal content, where those assets are intended for use in the economic activities of that undertaking, which, with a view to their being processed and placed back on the market, resells them to undertakings specialising in the manufacture of ingots or a variety of items made from precious metals.

⁽¹⁾ OJ C 182, 28.5.2018.

**Judgment of the Court (Fourth Chamber) of 13 June 2019 (request for a preliminary ruling from the
Oberverwaltungsgericht für das Land Nordrhein-Westfalen — Germany) — Google LLC v Bundesrepublik
Deutschland**

(Case C-193/18) ⁽¹⁾

**(Reference for a preliminary ruling — Electronic communications networks and services — Directive
2002/21/EC — Article 2(c) — Concept of ‘electronic communications service’ — Conveyance of signals —
Web-based email service — Gmail service)**

(2019/C 263/17)

Language of the case: German

Referring court

Oberverwaltungsgericht für das Land Nordrhein-Westfalen

Parties to the main proceedings

Applicant: Google LLC

Defendant: Bundesrepublik Deutschland