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Request for a preliminary ruling from the Lietuvos vyriausiasis administracinis teismas (Lithuania) lodged on 16 April 2019 — XT v Valstybinė mokesčių inspekcija prie Lietuvos Respublikos finansų ministerijos

(Case C-312/19)

(2019/C 220/25)

Language of the case: Lithuanian

Referring court

Lietuvos vyriausiasis administracinis teismas

Parties to the main proceedings

Applicant: XT

Defendant: Valstybinė mokesčių inspekcija prie Lietuvos Respublikos finansų ministerijos

Questions referred

1.

Are Article 9(1) and Article 193 of Council Directive 2006/112/EC (1) of 28 November 2006 on the common system of value added tax to be interpreted as meaning that, in circumstances such as those in the case under consideration, a natural person such as the applicant cannot be regarded as having ‘independently’ carried out the (economic) activity in question and as having to pay by himself the value added tax on the contested supplies, that is to say, for the purposes of Article 9(1) and Article 193 of Directive 2006/112/EC, is the taxable person liable for the obligations at issue to be taken to be the joint activity/partnership (the participants in the joint activity collectively; in the instance under consideration, the applicant and his business partner collectively) — which under national law is not regarded as a taxable person and does not enjoy legal personality — and not solely a natural person such as the applicant?

2.

If the first question is answered in the affirmative, is Article 193 of Directive 2006/112/EC to be interpreted as meaning that, in circumstances such as those in the case under consideration, VAT is paid individually by each of the participants (in the instance under consideration, the applicant and his business partner) in the joint activity/partnership — which joint activity/partnership is, under national law, not regarded as constituting a taxable person and does not enjoy legal personality —

on the part of each payment by way of consideration that is received by them (or is receivable by or owed to them) for the taxable supplies of immovable property? Is Article 287 of Directive 2006/112/EC to be interpreted as meaning that, in such circumstances such as those in this case, the annual turnover referred to in that provision is established by taking into account the entire revenue of the joint activity (received collectively by the participants in the joint activity)?

(1) OJ 2006 L 347, p. 1.