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Request for a preliminary ruling from the Cour de cassation du Grand-Duché de Luxembourg (Luxembourg) lodged on 10 May 2021 — État du Grand-duché de Luxembourg, Administration de l'enregistrement et des domaines v Navitours SARL

(Case C-294/21)

(2021/C 297/26)

Language of the case: French

Referring court

Cour de cassation du Grand-Duché de Luxembourg

Parties to the main proceedings

Appellants: État du Grand-duché de Luxembourg, Administration de l'enregistrement et des domaines

Respondent: Navitours SARL

Questions referred

Does (do) Article 2(1) of Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment, (1) which provides that “the following shall be subject to value added tax: 1. the supply of goods or services effected for consideration within the territory of the country by a taxable person acting as such

and/or Article 9(2)(b) of Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment, which provides that “the place where transport services are supplied shall be the place where the transport takes place, having regard to the distances covered

apply and entail the levying of VAT in Luxembourg on the passenger transport services carried out by a service provider established in Luxembourg, where those services are performed within a condominium, as that condominium is defined in the Treaty between the Grand Duchy of Luxembourg and the Federal Republic of Germany on the demarcation of the common border between those two States and the exchange of letters, signed in Luxembourg on 19 December 1984, as being a joint territory under the joint sovereignty of the Grand Duchy of Luxembourg and the Federal Republic of Germany and in relation to which there is no agreement relating to the collection of VAT on supplies of transport services between those two States, such as provided for

in Article 5(1) of the Treaty between the Grand Duchy of Luxembourg and the Federal Republic of Germany on the demarcation of the common border between those two States of 19 December 1984, pursuant to which 'the Contracting States shall settle matters concerning the law applicable in the joint territory under joint sovereignty by means of an additional agreement'?

(1) OJ 1977 L 145, p. 1.