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Request for a preliminary ruling from the Cour d'appel de Liège (Belgium) lodged on 1 April 2022
— Cabot Plastics Belgium SA v État belge

(Case C-232/22)

(2022/C 276/03)

Language of the case: French

Referring court

Cour d'appel de Liège

Parties to the main proceedings

Appellant: Cabot Plastics Belgium SA

Respondent: État belge

Questions referred

1.

In the case of a supply of services by a taxable person established in one Member State to another taxable person acting as such, whose business is established outside the European Union, where those persons are separate and legally independent entities but form part of the same group, where the service provider contractually undertakes to use its equipment and its staff exclusively for the production of products for the recipient of the services and where those products are then sold by that recipient, giving rise to taxable supplies of goods for which the service provider renders logistical assistance and which take place in the Member State in question; are Article 44 of Council Directive 2006/112/EC of 28 November 2006 (1) and Article 11 of Council Implementing Regulation (EU) No 282/[2011] of 15 March 2011 (2) to be interpreted as meaning that the taxable person established outside the European Union must be deemed to have a fixed establishment in that Member State?

2.

Are Article 44 of Directive 2006/112/EC and Article 11 of Council Implementing Regulation (EU) No 282/[2011] of 15 March 2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax to be interpreted as meaning that a taxable person may have a fixed establishment where the required human and technical resources are those of its service provider, which is legally independent but forms part of the same group, and which

contractually undertakes to use them exclusively for the benefit of that taxable person?

3.

Are Article 44 of Directive 2006/112/EC and Article 11 of Council Implementing Regulation (EU) No 282/[2011] of 15 March 2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax to be interpreted as meaning that a taxable person has a fixed establishment in the Member State of its service provider if the latter supplies it, pursuant to an exclusive contractual undertaking, with a series of services which are ancillary or additional to tolling in the strict sense, thus contributing to the completion of sales concluded by that taxable person from its place of business outside the European Union but giving rise to taxable supplies of goods which, under the VAT legislation, take place in the territory of that Member State?

(1) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1).

(2) Council Implementing Regulation (EU) No 282/2011 of 15 March 2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax (OJ 2011 L 77, p. 1).