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| |  |  | | --- | --- | | cid:image003.jpg@01D07B83.A5483750 |  |   **Fiscal Committee**    **20 April 2015**  **1.       CJEU: Germany cannot make tax deferral conditional on reinvestment of capital gains in Germany**  The EU Court of Justice (CJEU) decided on 16 April 2015 in an infringement procedure against Germany (C-591/13) that German income tax rules making a deferral of taxation on capital gains from the sale of an asset of a permanent establishment located in Germany subject to the condition that those capital gains are reinvested in the acquisition of replacement assets of a permanent establishment within Germany are incompatible with the EU and EEA freedom of establishment.  -          [Judgment](http://curia.europa.eu/juris/document/document.jsf?text=&docid=163710&pageIndex=0&doclang=EN&mode=lst&dir=&occ=first&part=1&cid=92578): EN (all EU languages)  **2.       CJEU decides on the VAT treatment of ancillary charges in immovable property rent**  On 16 April 2015, the CJEU has decided in the Polish preliminary ruling case C-42/14, [Wojskowa Agencja Mieszkaniowa w Warszawie](http://deloi.tt/1azIBHu) on the VAT treatment of charges by a landlord to a tenant for electricity, heating, water and waste disposal supplied by a third party. The CJEU clarified that the letting of immovable property and the provision of water, electricity and heating as well as waste collection accompanying that letting should normally be regarded as distinct and independent supplies that may require a separate VAT treatment, unless the elements of the transaction are so closely linked that they form a single, indivisible economic supply, which is for the national court to decide.  -          [Judgment](http://curia.europa.eu/juris/document/document.jsf?text=&docid=163720&pageIndex=0&doclang=EN&mode=lst&dir=&occ=first&part=1&cid=96535): EN (all EU languages)  **3.       CJEU rules on Romanian motor vehicle registration tax exemption**  On 14 April 2015, the CJEU decided in the preliminary ruling case C-76/14, Manea, that Romania can impose a tax on imported second-hand motor vehicles at the time of their first registration in Romania and on vehicles already registered in the country at the time of the first transfer of the ownership within Romania. It is however not possible to exempt from this tax already registered vehicles for which a tax previously in force but found to be incompatible with EU law has been paid, as such exemption would favour non-imported second hand vehicles over imported ones.  -[Judgment](http://curia.europa.eu/juris/document/document.jsf?text=&docid=163660&pageIndex=0&doclang=EN&mode=lst&dir=&occ=first&part=1&cid=96535): EN (all EU languages)  - Advocate-General [Opinion](http://curia.europa.eu/juris/document/document.jsf?text=&docid=162168&pageIndex=0&doclang=EN&mode=lst&dir=&occ=first&part=1&cid=96535): EN (all EU languages)  \*\*\*\*\*  *The selection of the remitted material has been prepared by Piergiorgio Valente / Filipa Correia / Rudolf Reibel*  [*www.cfe-eutax.org*](http://www.cfe-eutax.org)  *Follow us on* [Linked in](http://www.linkedin.com/company/confederation-fiscal-europeene?trk=company_name) cid:image002.png@01D05A62.500B7F50 |