



## Selected legal proceedings

We have acted as representatives in various legal proceedings. The following selected and exemplary legal proceedings provides you with an overall impression:

### Tax court

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| - Tax court Munich             | 3 K 134/07   | sec. 4 no. 11 of the German VAT Act: VAT exemption of intermediaries involved in negotiating insurance contracts.  |
| - Tax court Munich             | 14 V 1758/12 | Extension of the appointment period in the case of VAT fraud.  |
| - Tax court Munich             | 3 K 1519/08  | VAT deduction in accordance with sec. 15 para. 1 of the German VAT Act and good faith; Tax exemption of intra-Community supplies in accordance with sec. 4 no. 1 letter. b, sec. 6a of the German VAT Act; distinctive features of insolvency law. |
| - Tax court Hesse              | 6 K 1235/09  | VAT deduction: intended use at the time of receiving supplies. Subsequent changes to intended use. Contribution to new company.  |
| - Tax court Munich             | 14 K 2068/09 | Action concerning a liability statement; Tax exemption of intra-Community supplies in accordance with sec. 4 no. 1 letter. b, sec. 6a of the German VAT Act.   |
| - Tax court Munich             | 3 V 3435/09  | Intra-Community supplies to a British VAT warehouse.   |
| - Tax court-Baden-Wuerttemberg | 9 K 5285/09  | sec. 4 no. 11 of the German VAT Act: VAT exemption of intermediaries involved in negotiating insurance contracts.  |



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| - Tax court Munich               | 3 K 1413/10    | VAT group, economic integration of immovable property, indirect financial integration.  |
| - Tax court Münster              | 15 K 2663/10 U | Low Value Consignment Relief.   |
| - Tax court Münster              | 15 K 4571/10 U | Activity of association members in the care and support service area in accordance with sec. 4 no. 18 of the German VAT Act, article 132 para. 1 letter g of the VAT Directive. |
| - Tax court Rheinland-Palatinate | 6 K 1387/11    | Tax exemption of canteen supplies, sec. 4 no. 18 of the German VAT Act, sec. 4 no. 23 of the German VAT Act, article 132 para. 1 letter g of the VAT Directive.                 |
| - Tax court Hamburg              | 4 K 78/12      | Customs: Tariffing of certain items.  |
| - Tax court Munich               | 14 V 2473/12   | Energy tax; Supply of diesel fuel for commercial purposes from other Member States.   |
| - Tax court Cologne              | 1 K 3541/12    | VAT deduction of a Holding company; Taxation of alleged supplies; Denial of VAT deduction in the case of missing tax numbers and renting through farmers.                       |
| - Tax court Düsseldorf           | 4 K 4338/12 Z  | Imposition of customs, tariffing of leggings.   |
| - Tax court Schleswig Holstein   | 4 V 1/13       | VAT deduction in accordance with sec. 15 para. 1 of the German VAT Act and good faith.  |
| - Tax court Münster              | 15 K 281/14 U  | Taxation of expired webmiles.   |



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| - Tax court Munich             | 3 K 376/14   | Proceedings under criminal law - conviction to imprisonment without probation; deduction of input VAT in the field of metal trading and fraud in the supply chain; tax office changed the VAT assessment in the favour of the plaintiff during the oral hearing. |
| - Tax court Dusseldorf         | 1 K 338/16 U | Input VAT deduction in accordance with sec. 15 para. 1 German VAT Act in conjunction with secs. 14, 14a German VAT Act; retroactive invoice correction sec. 31 para. 5 German VAT Implementation Code.   |
| - Tax court Berlin-Brandenburg | 5K 5124/15   | Taxation of the supply of travel services; Differentiation from the pure supply of passenger transport services; direct reference to more favourable Union law.  |
| - Tax court Cologne            | 1 K 927/13   | Taxation of unused prepaid credits.  |
| - Tax court Cologne            | 1 K 2465/13  | Determination of VAT by applying sec. 45h para. 4 TKG; Taxation of unused prepaid credits.   |
| -Tax court Munich              | 14 K 2775/14 | Interpretation of sec. 3a para. 8 German VAT Act – place of supply as regards third-country roaming.   |



## Federal Tax Court

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| - Complaint               | XI B 74/08   | Taxation of so-called tip in public toilets.  |
| - Appeal                  | XI R 11/09   | Assignment of moving supply in chain transactions; Tax exemption of intra-Community supplies in accordance with sec. 4 no. 1 letter b, sec. 6a of the German VAT Act, even in the absence of VAT-ID-No. of the recipient. |
| - Appeal                  | XI R 22/10   | Reduced VAT rate in accordance with sec. 12 para. 2 no. 10 of the German VAT Act for the transport of persons by minicab.   |
| - Appeal                  | XI R 30/10   | Place of the supply for arrangement of activities that are not subject to VAT.  |
| - Appeal                  | V R 44/10    | Reduced tax rate in accordance with sec. 12 para. 2 no. 10 of the German VAT Act on city tours.   |
| - Non-admission complaint | XI B 87/10   | Reduced VAT rate in accordance with sec. 12 para. 2 no. 10 of the German VAT Act on transportation via ski lift.  |
| - Non-admission complaint | XI B 90/10   | Infringement of the rights of the defence; Ignoring applications for evidence; Tax exemption of intra-Community supplies in accordance with sec. 4 no. 1 letter b, sec. 6a of the German VAT Act.                         |
| - Appeal                  | XI R 5/13    | Intra-Community supplies to a British VAT warehouse.  |
| - Appeal                  | V II R 22/13 | Imposition of customs, tariffing of leggings.   |
| - Appeal                  | V R 44/13    | statute of limitation; thoughtless VAT fraud; sec. 173 para. 2 of the German General Fiscal Code, sec. 378 of the German General Fiscal Code.   |



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| - Appeal                  | V R 5/14   | sec. 3 para. 8 of the German VAT Act:<br>Low Value Consignment Relief.   |
| - Non-admission complaint | XI B 12/14 | VAT deduction in accordance with sec. 15<br>para. 1 of the German VAT Act and good<br>faith.   |
| - Non-admission complaint | V B 121/17 | Taxation of the supply of travel services;<br>Differentiation from the pure supply of<br>passenger transport services; direct reference<br>to more favourable Union Law. |
| - Revision                | V R 12/16  | VAT treatment of multifunctional prepaid<br>Credits.   |

#### **ECJ**

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| - Case law VSTR – C-587/10            | Tax exemption of intra-Community supplies<br>even in the absence of VAT-ID-No. of the<br>recipient; Assignment of moved supply in<br>chain transactions. |
| - Case law Oertel/Pongratz – C-455/12 | Reduced VAT rate for the transport of persons<br>by minicab.   |
| - Case law – Amazon EU Sàrl – C-58/14 | Tariffing of an e-book-reader.   |