

**6. CASE LAW – ISSUES ARISING FROM RECENT JUDGMENTS OF THE COURT OF JUSTICE OF THE EUROPEAN UNION**

- 6.2 Origin: Commission**  
**References: Articles 14(1) and (2)(c), 24(1) and 148(a)**  
**Subject: CJEU Case C-526/13 *Fast Bunkering Klaipėda***  
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Further to the decision of the Court of Justice of the European Union in case C-526/13 *Fast Bunkering Klaipėda*, the VAT Committee **unanimously** considers that insofar as the qualification of transactions involving goods supplied through intermediaries is concerned, the decision shall be seen as predicated on the specific facts of the case in question. The VAT Committee therefore **unanimously** agrees that this decision must be construed narrowly.

Where goods are being supplied through intermediaries (chain transactions) acting in their own name, the VAT Committee **unanimously** agrees that in qualifying each of the transactions involved consideration must, in addition to Article 14(1) of the VAT Directive, be given to Article 14(2)(c) according to which the transfer of goods pursuant to a contract under which commission is payable on purchase or sale shall be regarded as a supply of goods. Where there is a transfer of goods pursuant to such a contract, the VAT Committee is of the **unanimous** view that of the two ensuing transactions, the recipient of the first supply shall be the intermediary acting in his own name.