

Tax & Financial Standards

T&FSt

USER MANUAL

Content

Product Overview	4
Product Contents.	4
Information Sources	7
Key functionalities.....	10
Login	10
Logout	10
Home page	11
Search.....	12
Quick search.....	12
Advanced search	12
Search in	13
Document data.....	14
My searches.....	16
Working with document lists	17
Generating lists.....	17
Sorting	18
Filters	19
Pagination.....	20
Document attributes	20
Data on the content of a T&FSt document	21
Financial statistics.....	24
Document export.....	25
Adding information in My documents	26
Recent documents	27
Already viewed documents	27
Working with documents	28
Changing the language version	28
Print	28
Document export.....	28
Search in document	29
Document attributes	29
Keywords	29
Summary	30
Publication reference.....	30
Languages, formates and links to OJ	31
Bibliographic notes	31
Document metadata	31
Classifications	32
Outbound references.....	33
Inbound(reverse) references	33
Document Contents.....	34
Source.....	35
Change of interface languge	36
User Settings	36

Product Overview

Tax & Financial Standards (T & FSt) - European tax and financial regulations is a multilingual platform in 4 languages - Bulgarian, English, German and French, designed to help tax consultants, auditors, financial and accounting professionals and others. The product covers economic rules and norms regulating commercial and financial relations in the European common market and may guide you through the complex structure of the VAT Directive in the shortest and most accessible manner consistent with the practice of the European Court of Justice in this area.

Product Contents

Given the basic principle of the EU to promote free economic activity, which requires equal tax treatment by Member States of supplies of goods and services and capital movements, the product includes detailed financial information on the regulated types of transactions, fiscal and social rights and obligations, categories and notions of individual commercial transactions, assets and liabilities

T & FSt in essence provides only the economic elements of a wide range of judgments and related documents in the relevant area, handed down by the European Court of Justice (ECJ), while weeding out from the strictly legal information those accents that are relevant to the practice of specialists in the economic sphere.

EU Law

- Primary EU law, concerning the fundamental principles underlying the tax and financial practice
- Secondary legislation –Regulations and Directives directly relevant in the light of harmonization of national laws in EU countries with European law in the financial and economic sphere.
- International standards (IAS, IFRS and IFRIC)
- European case law –a full set of judgments in the financial and economic and particularly in the tax area.

Financial practice

- VAT practice by articles –navigation through the structure of Directive 2006/112/EO of 28 November 2006 on the common system of value added tax. Connection between the legal definitions of the Directive and the practice of the court upon them. Interrelation between the different articles of the Directive, set for interpretation and the economic thematics of the decision.

- Summaries of European financial practice - judgments summarized entirely based on financial and economic criteria, separating the legal from the economic matter and presenting legal-

economic matter in plain language from a practical standpoint. It includes numerous hyperlinks to a complete and easily accessible database of EU law, national law, specific regulations, similar decisions, etc.

European jurisprudence in the finance and tax law sphere

Scope and subject in the economic matter

- **European regulation** (questions, answers and concepts)
- Decision of the European Court in the specific case when applying the current economic community system of the European Union by establishing rules for the implementation of directives and regulations.
- **Conclusion of the Advocate General** preceding the judgment of the European Court on the interpretation and application of European standards with respect to the matter
- **Judgments of the Court** in the same area (similar cases) on which the court relies when reaching its decision. Also **judicial decisions relevant to this matter (when there is more than one issue)**
- **Legislative proposals of the Commission and common positions of the Council** concerning the economic category under consideration.. Documents (COM), used in the analysis and preparation of EU legislation, created at various stages of the legislative and budgetary procedures.
- **National legislation of the requesting Member State in the area under consideration**

Defined terms, basic principles and definitions

The interpretation of a concept or a definition in relation to the economic area concerned is given in a separate section. Indicated are the corresponding provision in European law, when it is regulated and the corresponding number and point of judgment, when citing similar practice.

In case there are several interpretations of a concept or definition these are arranged in ascending order, placing the most cited decisions first.

Linking the document to c:

- ✓ terminology
- ✓ specific cases
- ✓ examples
- ✓ special cases

Charts, tables and modeling

1. Diagrams and tables illustrating the relevant categories and possible alternatives
2. Modeling the impact of interrelated factors when the interpretation touches on more than one area of the economy where there are several issues under consideration.

National case law

Indirect taxation - more than 6500 judgments of the EU countries specialized in VAT matters. These include both decisions before the official preliminary request to the ECJ and subsequent decisions on the side of the referring court .

Reference financial information (financial statistics)

- Exchange rates of the ECB - tabular and graphical representation of the exchange rates, as quoted in the ECB 's website .
- Exchange rates of the ECB - tabular and graphical representation of the exchange rates, as quoted in the websites of the central banks of the EU countries.
- Stock indexes - data from 2006 about DAX, DJI, FTS, NAS, NIK, SOF
- Libor, Euribor- (GBP) J Libor, Euro Libor, Swiss Fr Libor, US\$ Libor, Yen Libor, Euro Euribor –2004 data for one month, three months, six months and a year with an average value of change and graphical representation.
- GDP in Purchasing Power Standards (EU)
- GDP per capita and growth rate (EU)
- GDP at market prices (EU)
- Gross government debt in EU countries
- Total harmonized index of consumer prices - Index 2005-100, annual inflation, monthly, annual average.
- Unemployment rate by gender for EU countries

Tax information

- Reduced VAT rates - in the Member States by categories of goods and services
- Application of a zero rate - cases in which a zero rate is applied to consumption in the legislation of the Member States
- Evolution of VAT rates (by country)
- "Parking" preferential rate in some Member States
- Thresholds for VAT registration (in the national currency and euro equivalent)
- Economic dictionary of the financial crisis (basic concepts)

Information Sources

1. Eurolex - <http://eur-lex.europa.eu/homepage.html?locale=bg>
2. European Court of Justice - http://curia.europa.eu/jcms/jcms/j_6/
3. Eurostat - <http://ec.europa.eu/eurostat>
4. European Comission - http://ec.europa.eu/index_bg.htm
5. European Central Bank - <https://www.ecb.europa.eu/home/html/index.en.html>
6. National banks of the EU Member States

Sources of information on national judgments:

Jurisdiction	Sources	Courts
Austria	RIS – Rechtsinformationssystem Legal Information System of the Austrian government	Verfassungsgerichtshof – Constitutional court Oberster Gerichtshof – Supreme court Verwaltungsgerichtshof – Supreme administrative court Bundesverwaltungsgericht – Federal administrative court Bundesfinanzgericht – Federal finance court District, regional and provincial courts ruling on civil and administrative cases
Germany	The websites of Federal Courts The websites of the judicial authorities of the German federal states (Bundesländer)	Bundesverfassungsgericht –Federal Constitutional Court - Bundesgerichtshof –Federal Court Bundesverwaltungsgericht –Federal Administrative Court - Bundespatentgericht –Federal Patent Court - Bundesfinanzhof –Federal Finance Court -Bundesarbeitsgericht –Federal Labour Court -Bundessozialgericht –Federal Social Court

		-District, regional and provincial courts ruling on civil and administrative cases
France	Legifrance, a national law portal containing legislation and case law	<p>Conseil constitutionnel – Constitutional Council/Court Conseil d'Etat – State Council => Supreme Administrative Court</p> <ul style="list-style-type: none"> - Cour de Cassation – Supreme Court of Cassation - Trial courts and Appellate Courts ruling on civil and administrative cases
UK	The websites of the Supreme Court and Parliament judiciary.gov.uk Centralized case law portal	<p>Supreme Court (since 2009)</p> <ul style="list-style-type: none"> - House of Lords (until 2009) - Court of Appeal (England and Wales) - High Court (England and Wales) - Magistrates' courts and county courts ruling on civil and administrative cases
Bulgaria	The websites of the Supreme Court of Cassation and the Supreme Administrative legalacts.justice.bg Centralized case law portal of the Supreme Judicial Council	<p>Constitutional court</p> <ul style="list-style-type: none"> - Supreme Court of Cassation - Supreme Administrative Court - Appellate, district, regional and administrative courts

In addition to legislation and case law, you can find information from open source databases, which contain information on case law related to the application of EU law.

1. The Dec.Nat Database maintained by the Association of the Councils of State and Supreme Administrative Jurisdictions of the European Union. The Supreme Administrative Court represents Bulgaria in the Association and the other countries are represented by authorities of similar role.

This database contains some 27,000 references to national decisions concerning Community Law from 1959 up to the present day. This case law is categorized, keywords are provided and summaries are included for some of the decisions. The information is available in French and English.

2. The JuriFast Database is also maintained by the Association of the Councils of State and Supreme Administrative Jurisdictions of the European Union and contains references for preliminary ruling by Member States' national courts, preliminary rulings by the Court of Justice of the EU in response to those references and decisions of national courts following a preliminary ruling which apply the interpretation of provisions of Community Law given by the Court. It also contains many other decisions of national courts related to the application of EU law.

3. The JURE Database is maintained by the European Commission and contains decisions of national courts in the field of Private International Law.

4. The database of the Court of Justice of the EU in Luxembourg: on this website you can find the Information Exchange System for Case Law relating to the Lugano Convention on Jurisdiction and the Enforcement of Judgments in Civil and Commercial Matters and the Brussels Convention (which is very similar to the Lugano Convention) that has been created pursuant to Protocol 2 annexed to the Lugano Convention. The system contains selected decisions of national courts that may impact the interpretation of the Lugano Convention.

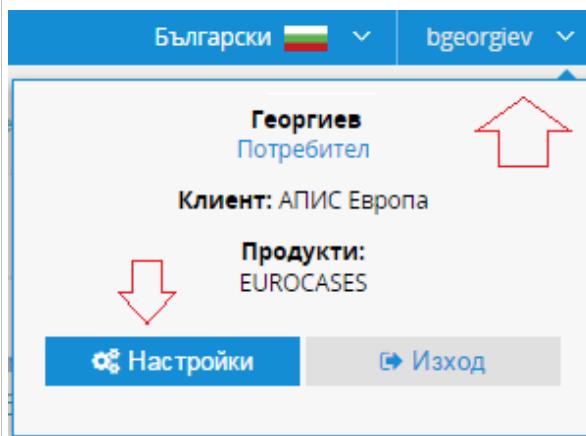
5. Reflets is a monthly newsletter published by the Court of Justice of the European Union since 1999 containing selected case law of International Courts and national courts related to the application of EU law. Originally it only existed in French however since 2010 the Association of the Councils of State and Supreme Administrative Jurisdictions of the European Union has been translating it in English. It contains key decision identification data and summaries of decisions.

6. ApisData – the team of EuroCases creates for some of the acts short summaries and key words on the language of the document with translation into English. For instance the decision of a German court may have a short summary up to a page in German and a relevant translation in English.

Key Functionalities

Login

European legislatures related to the application of EU law. Its use is conducted through internet browser with the address <http://eurocases.eu>. To access the service, the product would require a user name and a password.

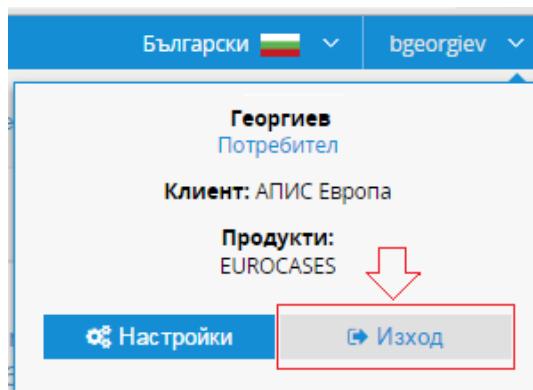


The password can be changed by the user, unlike the user name. In order to change the password, the user should enter the application and from the Settings menu can perform the desired change.

In case of a forgotten password, the Log-in contains an option, through which a new password could be obtained. To do this, the user should enter the e-mail address used when registration was made in Apis EuroCases.

Logout

Logout is made from the username menu, which is located in the upper right corner of the screen. There you will find the Logout option.



Home page

Recent documents (5 items):

- Несвоевременно счетоводно отразяване и деклариране на анулирана фактура - Отстраняване на нарушението - Внасяне на данъка -Административна санкция
- Принципът на данъчен неутралитет, Санкция за несвоевременно отразяване на анулирането на фактура, Отразено счетоводно
- Причини на данъчен неутралитет и на пропорционалност. Запитването е отправено в рамките на спор между Териториална дирекция на Национална агенция за приходите — Пловдив и „Родопи-М 91“ ООД по C-259/12
- Доставка на недвижим имот - Право на избор за данъчно облагане - Право на приспадане - Корекция на приспаданията
- Събиране на сумите, дължими вследствие от корекцията на приспаднат ДДС. Данъчнозадължено лице, което е различно от първоначално направилото това приспадане данъчнозадължено лице и не е участвало в облагаемата сделка, довела до посоченото приспадане.

When you open the application, you are taken to the Home page. It consists of several sections.

1. Horizontal menu bar, which also incorporates the language setting for the interface and user settings..
2. Panel on the left of your screen where you can find the document tree divided by category.
3. Search box for Quick and Advanced search.
4. Options to export in PDF and RTF file formats for documents or lists of documents.
5. New documents: those are the most recent documents added to the application's database.

Search

Quick search

You can search the entire database by entering your search query in the Search box. The user enters the search term or phrase and clicks the icon or presses Enter to start the search. ”.



You can search for an individual word or for a phrase, e.g. “credit” or “recognition of tax credit”.

As a result of your search, the application will return a list of documents containing different versions of your search term, such as credit, credits, crediting, etc.

The Search functionality works in the same way for search phrases containing two or more words. If you search for “tax credit”, you will receive a list of documents which contain either the exact phrase or combinations of the words in different forms, such as “tax credits”. The list will also have documents which contain the two words separated from each other in different parts of the document. You will find such documents towards the end of the list of results.

This will give you a more comprehensive list of results and users will not miss out on any relevant information when they enter search phrases.

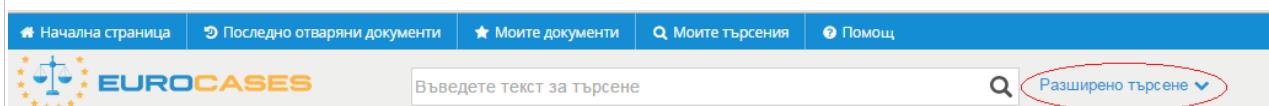
In some cases, it is more useful to search for the root of the word with all its possible endings. To do this, please add an asterisk * to the root of the word. In this way, you will find all documents containing the root and all possible endings. For example, taxa* will result in taxation but not in taxes or taxing. Therefore, you may use tax* to retrieve more results containing words with this root.

When you search for phrases of two or more words, it is possible to search for documents that contain an exact match of the phrase. To do this, please *place the search phrase between quotes*. For example “tax credit” will only retrieve documents containing this exact phrase and will exclude documents containing the two words but in different order or separated.

..

Advanced search

You can open Advanced search from the option next to the quick search box. When you select Advanced search, you will see a drop-down panel.



Advanced search consists of two sections: EU legislation and Case law; the search is applied only to selected parts of the data..

Search in

The screenshot shows the search interface for 'Tax&Financial Standards'. At the top, there's a navigation bar with links like 'Начална страница' (Home page), 'Моите документи' (My documents), 'Моите търсения' (My searches), 'Финансова статистика' (Financial statistics), 'Помощ' (Help), and a Bulgarian language selection. Below the navigation is a search bar with a placeholder 'Въведете текст за търсене' (Enter search text) and a magnifying glass icon. To the right of the search bar are buttons for 'AND', 'OR', and 'NOT'. Below the search bar are several filter options: 'Точно срещане' (Exact match) with a red arrow pointing to it, 'Област на търсение' (Search area) with sub-options 'В заглавие' (In title), 'В ключови думи' (In keywords), and 'В резюмета' (In summary), all with red arrows pointing to them. There are also sections for 'Дани за документа' (Document data) and 'Класификатори' (Classifiers). At the bottom of the search interface are buttons for 'Търси' (Search), 'Изчисти' (Clear), and 'Затвори' (Close). Below the search interface, a sidebar titled 'Налични филтри' (Available filters) shows a selected filter 'Резюме' (Summary) under 'T&FSt (2)'. The main results area shows two entries: 'Assujettis- Non-assujettissement pour les activités exercées en tant qu’ autorités publiques' and 'Bureau de vente de quotas laitiers . Opérations des organismes d’intervention agricoles et des économats.'. Each result has a preview, a 'Ключови думи' (Keywords) section, and a 'Резюме' (Summary) section. There are also export buttons for 'RTF' and 'PDF'.

In addition to the search term or phrase, you can also select certain search criteria.

- You can limit your search to “Search in titles only”, which will retrieve documents that contain your search query in their title only.
- You can use Boolean expressions with the operators AND, OR, NOT or NEAR.

If you use the Boolean operator AND to connect the terms, you will receive documents containing all your search terms.

If you use the Boolean operator OR to connect the terms, you will receive documents containing at least one of your search terms.

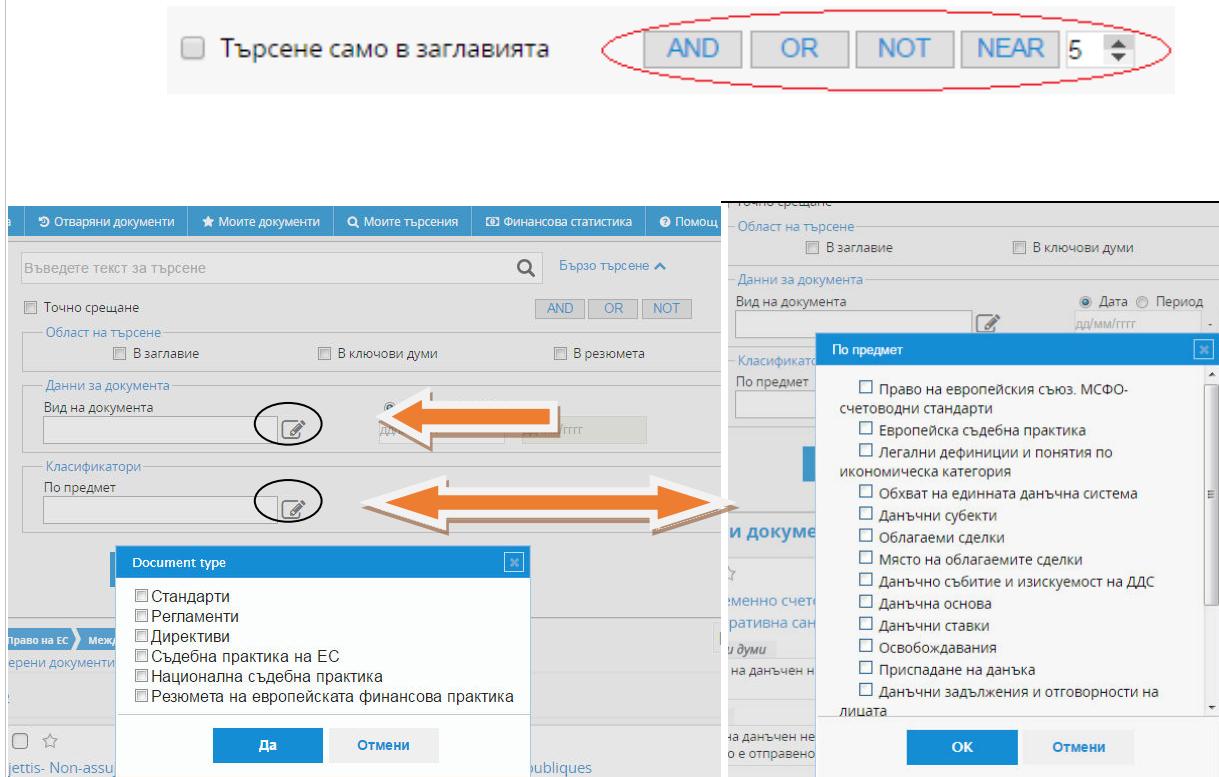
If you use the Boolean operator NOT to connect the terms, you will receive documents containing the search terms but excluding one or more of them that were specified.

If you use the Boolean operator NEAR to connect two terms, you will receive documents containing the two words in close proximity. Proximity can be expressed in number of words in between and can be additionally specified.

For example, if you use the expression tax [AND] credit [NOT] corporate, you will obtain a list of all documents containing “tax” and “credit” but not containing “corporate”.

Similarly, you can use the expression status [NEAR] refugee and a proximity value of 5, which means that the documents retrieved will contain the two words that will be 5 words apart.

The box where you can set the proximity value (the number of words) is located right next to the NEAR button.



Document data

Advanced search in „document data“ also allows to search by the following criteria :

- . document type (can be opened from the icon) – search in: standards; regulations; Directives; EU case law; National case law or summaries of European case law.
- Date - Choose a specific date for the searched document (judgment) or time period (from - to)

Classifiers

- By subject:
- EU legislation. IFRS - accounting standards
- European case law
- Legal definitions and concepts by economic category
- Scope of the unified tax system
- Tax subjects

- Taxable transactions
- Location of the taxable transactions
- Chargeable event and chargeability of VAT
- Tax Base
- Tax rates
- Exemptions
- Deductions
- Tax liabilities and responsibilities of persons
- Special tax regimes
- Employment, Social and Health Policy
- Free movement of persons, services and capital. EU funding
- Exchange rates, interest
- Statistical and tax information
- by Celex № or ECLI - search by one of the two identifiers.

The Celex Number is a unique identifier used in the official electronic platform of the EU, known as

EUR-Lex. Each document published on this database is assigned a celex number, which is formed according to strict rules.

The ECLI national identifier is a unified identifier having the same recognizable format for all Member States and EU courts. An (not actual) example of an ECLI number:

ECLI:NL:HR:2009:384425, which may be deciphered as Judgement 384425 of the Supreme Court (HR) of the Netherlands (NL) of 2009;

- By date of the legal act or by time period: date or period in which the document was created;
- By classifiers (EuroVoc thesaurus, Directory of EU case law, Subject matter, and EuroCases classifier).

Each of the classifiers can be opened from the icon  .. The normative and legal acts are "attached" to the terminology of the four categories of classifiers. Upon the indication of a certain term from the classifiers search results are limited to documents that are classified as relating to it.

Three of the four classifiers- Directory of EU case law, Thesaurus EuroVoc, Subject matter have been developed and used for the needs of the official electronic platform of the EU, EUR-Lex.

Search in the body of the document

When you open a document from the list of results, the search term or phrase is highlighted. If you searched for a phrase of two or more words, both the phrase as a whole and the individual words will be highlighted.

Using the local search bar, you can navigate the locations of the hits in the body of the text.

You can also use the  icon to remove or restore highlighting (*see the “Search in document” section below*)

My searches

My searches is an option, which retrieves a list of the user's search queries.

Търси	Вид търсение	Дата	Изтрий всички търсения
Текст: "употребявани моторни превозни средства"		23.7.2015 г. 10:27:40	
Текст: обезщетения за непредоставена услуга		21.7.2015 г. 15:51:17	
Текст: "used automobile vehicles"		21.7.2015 г. 15:42:10	
Текст: "употребявани моторни превозни средства"		21.7.2015 г. 15:37:19	
Текст: "възобновявам източници"		21.7.2015 г. 15:33:17	
Текст: авторско право Вид юрисдикция: Всички		21.7.2015 г. 15:10:23	
Текст: потребителски кредит		20.7.2015 г. 15:32:08	
Текст: consumer credit		14.7.2015 г. 18:14:08	

On the left of the screen, you can find two types of filters:

Time period: it defines the period in which those searches were run and

Type of search: it defines the type of search (Quick or Advanced) and specifies the corpus searched (Legislation or Case law).

On the right of the screen, you can see a list of all the searches, including:

- The text of the search query;;
- An icon identifying the type of search – legislation, case law or all (in which case both icons are active) ;
- Date of search;;
- Functionality to populate the search query in the Search field . ;
- Direct execution of the same search query ;
- Functionality to delete the search query from the list ;

Working with document lists

Generating lists

Lists can be generated as a result of opening folders on the Home page or running a search.

When the application is open in the Home page, on the left of the screen you will find document

trees divided into different categories.

You can expand each category and use its sub-levels by hovering over and clicking the triangle icon in front of the text.

The level or sub-level will open, if you click on the text..

Право на ЕС

- Договори
- Вторично законодателство
- Международни стандарти (MCC, МСФО и КРМСФО)
- Европейска съдебна практика
- Финансова практика**
- ДДС практика по членове
- Резюмета на европейската финансова практика
- Икономическа материя**
- Обхват на единната данъчна система
- Данъчни субекти**
- Облагаеми сделки
- Място на облагаемите сделки
- Данъчно събитие и изискванието на ДДС
- Данъчна основа
- Данъчни ставки
- Освобождавания
- Приспадане на данъка
- Данъчни задължения и отговорности на лицата
- Специални данъчни режими
- Заетост, социална и здравна политика
- Свободно движение на хора, услуги и капитали. Финансиране от ЕС

Последни документи

Експорт към RTF | Експорт към PDF

C-259/12

Несвоевременно счетоводно отразяване и деклариране на анулирана фактура - Отстраняване на нарушението - Внасяне на д-Административна санкция

Ключови думи: Принципът на данъчен неутралитет, Санкция за несвоевременно отразяване на анулирането на фактура, Отразено счетоводно

Резюме: Принципът на данъчен неутралитет и на пропорционалност. Запитването е отправено в рамките на спор между Териториална дирекция на Национална агенция за приходите — Пловдив и „Родопи-М 91“ ОО

C-622/11

Доставка на недвижим имот - Принцип на избор за данъчно облагане - Право на приспадане - Корекция на приспаданията

Ключови думи: Данъчно задължение, Данък върху оборота, Корекция

Резюме: Събиране на сумите, дължими вследствие от корекцията на приспаднат ДДС. Данъчнозадължено лице, което е различно от първоначално направата приспадане данъчнозадължено лице и не е участвало в облагаемата сделка, довела до посоченото приспадане.

Налични филтри

Икономическа материя > Данъчни субекти

Експорт към RTF | Експорт към PDF

Дата на документа

19 Намерени документи

T&FSt (19)

C-515/07

Стоки и услуги, включени в стопанските активи за нуждите на облагаемите сделки и на други сделки

Ключови думи: Данъчнозадължено лице, Дълготрайни активи, Стопанските активи, Право на незабавно и цялостно приспадане на данъка

Резюме: Стоки и услуги, включени в стопанските активи за нуждите на облагаемите сделки и на други сделки. Право на незабавно и цялостно приспадане на данъка, свързан с покупката на такива стоки и услуги.

C-515/07

Доставка на сграда в строеж с цел построяването на нова сграда чрез преобразуване - продължаване и завършване на строителните работи от купувача след доставката - освобождаване от ДДС

Ключови думи: Освобождаване от ДДС, Освобождаване на доставката на сгради и на прилежащата им земя, Доставка на недвижим имот

Резюме: Доставка на сгради и на прилежаща им земя. Доставка на сграда в строеж с цел построяването на нова сграда чрез преобразуване. Продължаване и завършване на строителните работи от купувача след доставката. Освобождаване от ДДС

C-326/11

Понятие за икономическа дейност - възлагане на лицензии, които позволяват използване на определена част от радиочестотния спектър, запазена за далекосъобщителни услуги

Sorting

By default, results are listed in order of relevance to your search. The list can be rearranged

alphabetically or by document date. You can also switch between ascending and descending order. If the document list was not generated by a search but by opening levels in the document tree, you cannot arrange the list by relevance.

The screenshot shows a search results page for '6978 Намерени документи' (6978 found documents). At the top right are 'Експорт към RTF' and 'Експорт към PDF' buttons. Below them is a filter panel with a dropdown set to 'Релевантност' (Relevance), with other options like 'Азучен' (Learned) and 'Дата на документа' (Document date). The main area displays two document entries:

Решение на Съда (десети състав) от 20 март 2014 г. Caixa d'Estalvis i Pensions de Barcelona срещу Generalidad
Преюдициално заключение: Tribunal Supremo - Испания. Преюдициално запитване - Шеста директива ДДС -

Решение на Съда (четвърти състав) от 11 октомври 2007 г. KÖGÁZ rt и други срещу Zala Megyei Közigazgatási Hivatal Vezetője
62006CJ0283
Преюдициално заключение: OTP Garancia Biztosító rt срещу Vas Megyei Közigazgatási Hivatal (C-312/06). Искане за преюдициално заключение: Zala

Filters

When a list of documents is displayed, you can see filters in the panel on the left of the screen.

Those filters are based on the four classifiers to which documents can be assigned. You can use them to filter the list of displayed documents and show only documents classified as related to a certain topic.

The screenshot shows the application's search interface. On the left, there is a sidebar with several classification filters:

- Налични филтри** (Available filters)
 - Вид на документа** (Type of document)
 - Съдебна практика (6978)
 - Юрисдикция** (Jurisdiction)
 - Европейски съюз (983)
 - България (5994)
 - Регистър на съдебната практика на ЕС** (Register of EU judicial practice)
 - Систематично класифициране след Договора от Лисабон (2010) (210)
 - Класификация преди Договора от Лисабон (2009 г.) (102)
 - Указател по предмет** (Subject indicator)
 - Тезаурус EuroVoc** (EuroVoc Thesaurus)
 - ОТНОШЕНИЯ (11)
 - ЕВРОПЕЙСКИ СЪЮЗ (441)
 - ПРАВО (419)
 - ИКОНОМИКА (38)
 - ТЪРГОВИЯ (528)
 - ФИНАНСИ (520)
 - СОЦИАЛНИ ВЪПРОСИ (125)
 - ОБРАЗОВАНИЕ И КОМУНИКАЦИЯ (69)
 - НАУКА (3)
 - Класификатор EuroCases** (EuroCases Classifier)
 - Конституционно право на ЕС (1)
 - Данъчно право (5)

On the right, the search results are displayed in a grid format. Each result includes a thumbnail, document title, date, and a preview pane. The first result is a case from the European Court of Justice regarding copyright law.

When you choose a classification, the application runs a new search and shows relevant documents again broken down by filer.

For example, if the user searches for case law concerning the phrase “copyright”, there will be a number of results. The Filters, appearing on the left side of the screen could help to narrow the result towards those, relevant to the current case. It is possible to narrow the result to case law alone. After that the result could be reduced even more through the use of Classifiers –for example “Subject matter” - Telecommunications, which further narrows the result to several documents. They in turn are quite processable, referring to copyright concerning Telecommunications and the Internet.

On top of the panel, above the classifiers, you can see the filters that are set and you can remove them from there.

Pagination

Document lists are arranged in pages of 50 documents each and can be navigated in several ways:

:

- By selecting a page number;
- By entering a page numbering;
- By going to the next/previous page;
- By jumping to the first/last page;

Начална страница / Съдебна практика на ЕС / Общ съд / Решения
912 Намерени документи

« < 1 2 3 4 5 6 7 8 9 10 > » страница: 1 от 10

Дата на документа ↓

62012TJ0047

Решение на Общия съд (трети състав) от 27 март 2014 г. Intesa Sanpaolo SpA срещу Служба за хармонизация във вътрешния пазар (марки и дизайнни) (СХВП). Марка на Общността - Производство по възражение - Заявка за фигуративна марка на Общността "EQUINET", Относително основание за отказ, Реално използване на по-ранната марка, Член 42, параграф 2 от Регламент (ЕО) № 207/2009, Задължение за

Document

62010TJ0306

Решение на Общия съд (втори състав) от 21 март 2014 г. Hani El Sayyed Elsebai Yusef срещу Европейска комисия. Обща външна политика и политика на сигурност - Ограничителни мерки, насочени срещу физически лица и образувания, свързани с Осама бен

Document attributes

1. Each document is labeled with an icon in the upper left corner, indicating the source of the document (€ indicates that the document belongs to T & FSt Practice). The EU flag is placed next to it - indicating that European law should be considered in conjunction with the national flag (legislation) of the country requesting the court
2. At the top is the title of the document, if the document has been opened before - the title remains bold & italic for easier recognition.
3. Under the heading are the keywords that point to the problems under review. (Can be used as an additional search criterion).
4. Under the keywords is found the summary of the document which, after selection (if there is more text) opens for full perusal. A particular case is when there are two versions of the summary available- of T & FSt and from Eur-lex, then there are boxes present in the right corner that allow to switch between the two summaries.
5. In the bottom left corner is the case number (515/07 - № 515 of 2007)

Стоки и услуги, включени в стопанските активи за нуждите на облагаемите сделки и на други сделки

Ключови думи

Данъчнозадължено лице , Дълготрайни активи, Стопанските активи, Право на незабавно и цялостно приспадане на данъка

Резюме

Стоки и услуги, включени в стопанските активи за нуждите на облагаемите сделки и на други сделки. Право на незабавно и цялостно приспадане на данъка, свързан с покупката на такива стоки и услуги .

C-515/07

Доставка на сграда в строеж с цел построяването на нова сграда чрез преобразуване - продължаване и завършване на строителните работи от купувача след доставката - освобождаване от ДДС

Ключови думи

Освобождаване от ДДС , Освобождаване на доставката на сгради и на прилежащата им земя , Доставка на недвижим имот

Резюме

Доставка на сгради и на прилежащата им земя. Доставка на сграда в строеж с цел построяването на нова сграда чрез преобразуване. Продължаване и завършване на строителните работи от купувача след доставката. Освобождаване от ДДС

C-326/11

Понятие за икономическа дейност - възлагане на лицензии, които позволяват използване на определена част от радиочестотния спектър, запазена за далекосъобщителни услуги

Data on the content of a T&FSt document

1. Each document of T & FSt begins with a title, parties on the request (with a hyperlink to the full text of the decision).
2. The structure follows the economic scope of the decision, keywords, concepts and definitions, a summary from Eur-lex (if any), economic circumstances of the dispute - including official requests and preliminary notes, text of the document - including the questions, reformulated by the court, which should be answered, that should be answered, the Opinion of the Advocate General (if appointed) and the response of the Court, applications - containing a correlation table, EU law cited in the case, the domestic law of the requesting party and other references to the case (if available).

The screenshot shows the EUROCASES platform interface. At the top, there's a navigation bar with links like 'Начална страница' (Home page), 'Моите документи' (My documents), 'Моите търсения' (My searches), 'Финансова статистика' (Financial statistics), 'Помощ' (Help), and a Bulgarian language dropdown. Below the navigation bar is a search bar with a magnifying glass icon and a dropdown menu for 'Разширено търсене' (Advanced search). The main content area displays a document abstract in Bulgarian:

Доставка на сграда в строеж с цел построяването на нова сграда чрез преобразуване - продължаване и завършване на строителните работи от купувача след доставката - освобождаване от ДДС

Решение на Съда (четвърти състав) от 12 юли 2012 г. по дело C – 326/11 (J.J. Komen en Zonen Beheer Heerhugowaard BV срещу Staatssecretaris van Financiën)
ECLI:EU:C:2012:461

Икономически обхват на решението (highlighted with a red arrow)

Доставка на сгради и на прилежащата им земя. Доставка на сграда в строеж с цел построяването на нова сграда чрез преобразуване. Продължаване и завършване на строителните работи от купувача след доставката. Освобождаване от ДДС

Запитването е отправено в рамките на спор относно освобождаването на сделка за придобиване на недвижим имот от данък при прехвърляне, което освобождаване съгласно нидерландското право зависи от облагането на посочената сделка с данък върху добавената стойност

Ключови думи, понятия и дефиниции (highlighted with a red arrow)

Ключови думи: Освобождаване от ДДС, Освобождаване на доставката на сгради и на прилежащата им земя, Доставка на недвижим имот

Понятия и дефиниции (highlighted with a red arrow)

„освобождаване от ДДС“
[N 21] (highlighted with a blue circle)

Резюме - EUR-Lex

1. Заявеното намерение на страните по отношение на облагането на съответната сделка с данък върху добавената стойност трябва да се вземе предвид при общата преченка на факти по сделката, стига да са налични обективни данни за това намерение. Такива обективни данни са етапът, до който са стигнали извършените от продавача работи по преобразуване към датата на доставката, и евентуално използването на съответния недвижим имот към тази дата.

(вж. Точки 33 и 34)

3. On the left side of each document is the navigation button, which allows quick pass through different parts of the item described in p. 2 (each element can be hidden by the user's choice, so that only the chosen ones remain visible. In that case the hidden fields won't be active in the navigation button).

Икономически обстоятелства и въпроси по спора



Икономически обстоятелства по спора

VNLTO подпомага интересите на селското стопанство. Нейните членове, а именно упражняващи дейност в този сектор лица, правят вноски в организацията, по-голямата част от които е предназначена за защита на общите им интереси.

Освен защитата на тези интереси, VNLTO предоставя определен брой индивидуални услуги на своите членове, за които получава от тях възнаграждение по фактура. Тези услуги се предлагат и на трети лица. Печалбата от тази търговска дейност е предназначена за защитата на общите интереси на посочените членове.

През 2000 г. VNLTO придобива стоки и получава услуги, които са използвани като за подлежащи на облагане с ДДС, така и за други дейности, които не са свързани с първите. VNLTO прави искане за пълно приспадане на размера на ДДС, платен при придобиването на посочените стоки и услуги, включително за тези, които се отнасят до дейности, свързани със защитата на общите интереси на нейните членове.

За данъчната 2000 година VNLTO приспада платените по получени облагаеми доставки суми за ДДС. Освен това тя приспада част отплатения по получени доставки ДДС, отнасящ се до дейности, свързани със защитата на общите интереси на членовете на VNLTO. На 14 май 2001 г. VNLTO прави искане за възстановяване на допълнителна сума за ДДС във връзка с посочените дейности. Така VNLTO твърди, че има право на приспадане на сума, представляваща 79 % от всички придобити от нея стоки и услуги. С решение от 3 август 2001 г. данъчният инспектор отказва поисканото възстановяване.

С решение от 26 март 2002 г. данъчният инспектор отправя до VNLTO акт за изменение на задължение за спорната данъчна година. С този акт се включва отново приспаднатият размер наплатени по получени доставки ДДС във връзка с дейностите, свързани със защитата на общите интереси на членовете на VNLTO, пропорционално на доходите на последната от тези дейности. От това следва приспадане, равняващо се на 49 % от всички придобити стоки и ползвани услуги от VNLTO.

Преюдициални въпроси

1) Трябва ли [член 6, параграф 2 и член 17, параграфи 1, 2 и 6 от Шеста директива 77/388](#) да се тълкуват в смисъл, че на данъчнозадължливи

§ 31977L0388

услуги, които се незабавно данък

Sechste Richtlinie 77/388/EWG des Rates vom 15. Mai 1977 zur Harmonisierung der Rechtsvorschriften der Mitgliedstaaten über die Umsatzsteuern - Gemeinsames Mehrwertsteuersystem : einheitliche steuerpflichtige Bemessungsgrundlage

Artikel 17

Entstehung und Umfang des Rechts auf Vorsteuerabzug

(1)Das Recht auf Vorsteuerabzug entsteht, wenn der Anspruch auf die abziehbare Steuer entsteht.

(2)Soweit die Gegenstände und Dienstleistungen für Zwecke seiner besteuerten Umsätze verwendet werden, ist die Steuerpflichtige befugt, von der von ihm geschuldeten Steuer abgängige Beträge abzuzahlen, a) die geschuldeten oder entrichteten Mehrwertsteuer für Gegenstände und Dienstleistungen, die ihm von einem anderen Steuerpflichtigen geliefert wurden oder geliefert werden bzw. erbracht wurden oder erbracht werden,

Предварителни

За да се даде по-

националната к-

Предвид тези ф-

ормулировки

във фактическия контекст, описан от

5. The correlation table is designed to be easily available when handling a cited similar case in particular topics relevant to the problem. On the left column are the points of the current decision, which cite other cases pertaining to the case under consideration (the points are marked with a hyperlink so that when moving the mouse pointer over an additional window with the text of the point will open). On the right column are the CELEX number of the decisions, which are cited as similar practice and the particular point of the judgment that refers to the point of the current decision. Thus parts of two different solutions can be easily compared, especially in regard to the problem considered not only according to the relevance of the cited acts, but also according to the logically thematic content.

Financial statistics

From the main menu bar the user can choose the "financial statistics" field.

The main features available when comparing the exchange rates are choice of currency, period for which to see the data and the option to see a graphics..

Валутни курсове

Валута	Период	Промяна	Стойност за 1 USD	Промяна	Стойност за 1 GBP	Промяна
U A E (AED)	Декември 2014	-	3.67310	-	5.77480	-
U A E (AED)	01.12.2014	▼ 0.02720	3.67300	▼ 0.00010	5.74920	▼ 0.02560
U A E (AED)	02.12.2014	▼ 0.02970	3.67310	▲ 0.00010	5.77110	▲ 0.02190
U A E (AED)	03.12.2014	▲ 0.04240	3.67310	➔ 0.00000	5.76690	▼ 0.00420
U A E (AED)	04.12.2014	▼ 0.05140	3.67310	➔ 0.00000	5.72720	▼ 0.03970
Afghanistan (AFA)	05.12.2014	▼ 0.00210	3.67310	➔ 0.00000	5.73750	▲ 0.01030
Albania (ALL)	08.12.2014	▲ 0.04850	3.67310	➔ 0.00000	5.76250	▲ 0.02500
Armenia (AMD)	09.12.2014	▼ 0.00250	3.67310	➔ 0.00000	5.76430	▲ 0.00180
Armenia (AMD)	10.12.2014	▼ 0.01250	3.67310	➔ 0.00000	5.76520	▲ 0.00090
Armenia (AMD)	11.12.2014	▲ 0.02920	3.67310	➔ 0.00000	5.76630	▲ 0.00110
Armenia (AMD)	12.12.2014	▼ 0.01460	3.67300	▼ 0.00010	5.73560	▼ 0.03070
Armenia (AMD)	15.12.2014	▲ 0.03200	3.67310	▲ 0.00010	5.77750	▲ 0.04190
Armenia (AMD)	16.12.2014	▼ 0.04220	3.67310	➔ 0.00000	5.74650	▼ 0.03100
Armenia (AMD)	18.12.2014	▼ 0.04230	3.67310	➔ 0.00000	5.74340	▼ 0.00310
Armenia (AMD)	19.12.2014	▼ 0.00580	3.67310	➔ 0.00000	5.74320	▼ 0.00020
Armenia (AMD)	22.12.2014	▼ 0.00220	3.67310	➔ 0.00000	5.74030	▼ 0.00290
Armenia (AMD)	23.12.2014	▼ 0.02990	3.67300	▼ 0.00010	5.70100	▼ 0.03930
Armenia (AMD)	26.12.2014	▼ 0.00210	3.67300	➔ 0.00000	5.71590	▲ 0.01490
Armenia (AMD)	29.12.2014	▲ 0.00370	3.67310	▲ 0.00010	5.70410	▼ 0.01180

When choosing a graphics the user can choose to follow the movement against the three major currencies – EUR, USD, GBP



Judgment (Marked for export) of the Second Chamber of the Federal Court of Justice of 10 April 2012. Criminal proceedings against Minh Khoa Vo. Reference for a preliminary ruling: Bundesgerichtshof - Germany. Case C-83/12 PPU.

Ключови думи

1. Questions referred for a preliminary ruling — Urgent preliminary ruling procedure — Conditions — Person sentenced to a term of imprisonment and remanded in custody, the continuation of remand on the Court's answer , (Rules of Procedure of the Court of Justice, Art. 104b), 2. Border controls, asylum and

Резюме

1. A request by a referring court for a reference for a preliminary ruling to be dealt with under the urgent procedure provided for under Article 104b of the Rules of Procedure is well founded when the applicant in the main proceedings, who has been sentenced to a term of imprisonment of four years and three months for

Cour de cassation, Assemblée plénierie, 29 juin 2010, 10-40.001, Inédit

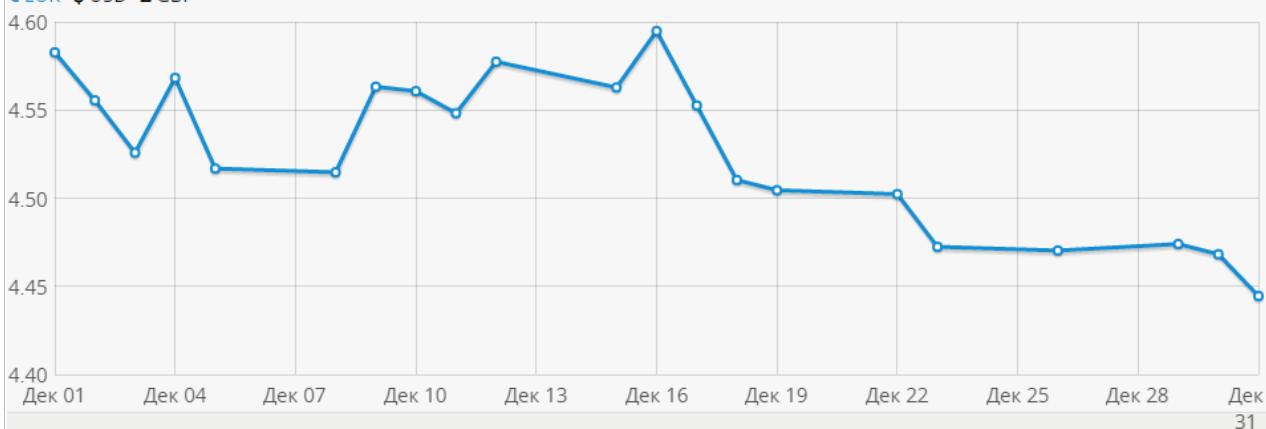
Ключови думи

Article 78-2 du code de procédure pénale, Libre circulation des personnes, Contrôles aux frontières, Question prioritaire de constitutionnalité, Constitutionnalité, Conventionnalité, Traité de Lisbonne, Article 267, TFUE, Article 67, paragraphe 2, TFUE , Articles 20 et 21 du règlement 562/2006/CE, Vérifications aux frontières, Effet

Резюме

En l'espèce, il a été demandé à la Cour de cassation de transmettre au Conseil constitutionnel une question prioritaire de constitutionnalité concernant l'article 78-2, alinéa 4 du code de procédure pénale en application duquel une personne avait fait l'objet d'un contrôle d'identité dans la zone comprise entre la frontière

€ EUR \$ USD £ GBP



The functions available when working with stock indices, LIBOR, data from Eurostat are similar.. Only there is one peculiarity with the visualization feature of the chart when choosing the type of Libor according to its maturity:

Либор за: 6 месеца ▾

1 месец
3 месеца
6 месеца
1 година

Покажи графика

Промяна

Document export

When a list of documents is generated, the user can select the documents for export by checking the relevant box and then selecting the format of the exported file by clicking either the PDF or the RTF button. Each export package can contain up to 10 documents.

If you open a document, you can also export it from that window and you still have the PDF и RTF file format options available.

Cour de cassation, Assemblée plénierie, 29 juin 2010, 10-40.001, Inédit

Ключови думи EuroCases DeclNet

FR EN Article 78-2 paragraph 4 of the Code of Criminal Procedure / Free movement of persons / Border controls / Priority of constitutionality issue / Constitutionality / Conventionality / The Lisbon Treaty / Article 267 TFEU / Article 67, paragraph 2 TFEU / Articles 20 and 21 of Regulation 562/2006/EC / Border checks / Equivalent effect / Priority review of conventionality

Adding information in My documents

Users can run this option to compile their own lists of documents they wish to have available.

To add documents to that list, you have to make sure that the icon is enabled; if it becomes yellow, that means the document was added to the My documents custom list.

Начална страница Последно открити документи Моята библиотека Моите документи Моите търсения Помощ Български bggeorgiev

EUROCASES Въведете текст за търсене Разширен търсене

Начална страница / Национална съдебна практика / Германия 31389 Намерени документи Експорт към RTF Експорт към PDF

Вид на документа Съдебна практика (31389) Дата на документа

Юрисдикция Германия (31389)

Регистър на съдебната практика на ЕС Систематично класифициране след Договора от Лисабон (2010) (67)

Класификация преди Договора от Лисабон (2009 г.) (4995)

Указател по предмет Авторско право и сродни права (DAVD) (16) BGH, Urteil vom 18.03.2015, VIII ZR 21/13 Document

Агенция по снабдяване (APPR) (2) Агенция по снабдяване (APPR) (2) BGH, Besch. добави към Моите документи B 370/14 Document

Актове на институциите

This function is available both in a list of documents and in an open document.

The screenshot shows a software interface with a top navigation bar in Bulgarian. The main content area displays a legal document titled "Judgment of the Court (Second Chamber) of 10 April 2012. Criminal proceedings against Minh Khoa Vo." Below the title, there is a section titled "Ключови думи" (Key words) with a dropdown menu set to "Document". A red box highlights the "Добави към Моите документи" (Add to My documents) button.

Recent documents

This is an automatically generated list of the most recent 100 documents opened by the user. The application generates and saves automatically the most recent 100 documents that were opened and if the number exceeds 100, it automatically deletes the oldest ones. By default, the list starts with the most recent documents and proceeds with less recent ones.

The screenshot shows the EUROCASES software interface. At the top, there is a navigation bar with links like "Начална страница", "Последно открити документи" (Recent documents), "Моите документи", "Моите търсения", "Помощ", "Български", and "bggeorgiev". Below the navigation bar is a search bar with the placeholder "Въведете текст за търсене" and a "Разширено търсене" (Advanced search) link. On the left, there is a sidebar with filters for "Филтри" (Filters). The "Период:" section includes "Всички", "Днес", "Вчера", "Последна седмица", and "Последен месец". The "Вид на документа:" section includes "Всички", "Съдебна практика", "Законодателство", and "Правна доктрина - статии". The main content area shows a list of recently opened documents. One document is highlighted with a red box and a red arrow pointing to its title: "Judgment of the Court (Second Chamber) of 10 April 2012. Criminal proceedings against Minh Khoa Vo. Reference for a preliminary ruling: Bundesgerichtshof - Germany. Case C-83/12 PPU.". Below the title, there is a summary of the document's content and a "Document" link.

On the left of the screen, you can find two types of filters:

Time period: it defines the period in which those documents were opened.

and

Document type: it defines the type of documents opened by the user: All, Legislation, Case law.

Already viewed documents

This option allows to see documents, previously opened by the user. For example, if the user has read a document and after a new search or filtering the document is again in the list with results, its name is in darker print, which indicates that the document has already been opened during this session.

Judgment of the Court (First Chamber) of 19 June 2014. Commune de Millau and Société d'économie mixte d'équipement de l'Aveyron (SEMEA) v European Commission. Appeal - Arbitration clause - Grant contract concerning a local development action - Recovery of part of the sums paid -

Case C-531/12 P
Commune de Millau and Société d'économie mixte d'équipement de l'Aveyron (SEMEA)

Order of the Court (First Chamber) of 27 February 2003. Agence maritime Lalemant NV v Malzfabrik Tivoli GmbH, Malteurop GIE and Belgisch Interventie- en Restitutiebureau and Malzfabrik Tivoli GmbH v Belgisch Interventie- en Restitutiebureau. Reference for a

Article 104(3) of the Rules of Procedure, Agriculture, Export refunds, Conditions for payment, Leaving the geographical territory of the Community, Definition., Agriculture — Common organisation of the markets — Export refunds — Conditions of payment — Leaving the geographical territory of the Community —

Working with documents

Changing the language version

This option is available for EUR-Lex documents only (EU Law, EU Case Law) by selecting a language from the language bar above the document title.

Въведете текст за търсене

Разширен търсене ▾

Експорт към W Печат Езици BG DE FR EN

Търсене в документа

Judgment of the Court (Second Chamber) of 10 April 2012. Criminal proceedings against Minh Khoa Vo. Reference for a preliminary ruling: Bundesgerichtshof - Germany. Case C-83/12 PPU.

Print

When you click the Print icon, the standard Print window appears in your browser.

Експорт към W Печат Езици BG DE FR EN

Търсене в документа

Document export

The user can choose to export the document either in RTF or in PDF format and can save the file in a destination (folder) of his/her choice.

FR EN Article 78-2 paragraph 4 of the Code of Criminal Procedure / Free movement of persons / Border controls / Priority of constitutionality issue / Constitutionality / Conventionality / The Lisbon Treaty / Article 267 TFEU / Article 67, paragraph 2 TFEU / Articles 20 and 21 of Regulation 562/2006/EC / Border checks / Equivalent effect / Priority review of conventionality

Search in document

The local search box can be found in the context bar above the text of each document that you open. You can enter a search query, term or phrase, in the box and run the search by clicking the icon or by pressing „Enter“.

The application will highlight all hits, with the current one in a brighter colour. Using the local search bar, you can navigate the locations of the hits in the body of the text: you can go to the previous/next hit or the first/last hit..

You can also use the icon to remove or restore highlighting in the entire document.

Съвпадение: 1/4 fishing

EEC - Free movement of persons ; Freedom of establishment - **Fishing** activities - National rules requiring that in order to be registered in and entitled to fly the flag of that Member State, a **fishing vessel** must meet conditions based on nationality, residence and domicile in respect of its owners, charterers and operators - Suspension of application of the rules in relation to claimants

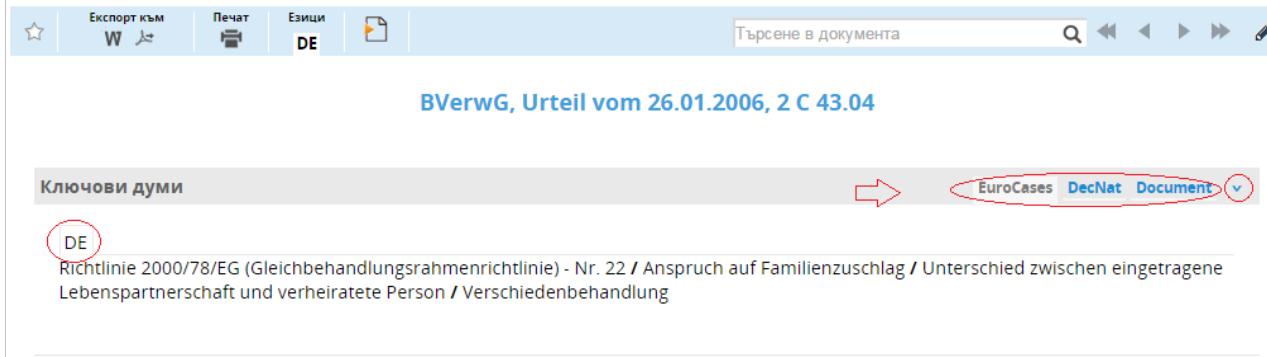
Document attributes

Keywords

Keywords are available for important national court decisions and for almost all CJEU acts. They can be in one or multiple languages from one or multiple sources.

When you open a document, you can find its keywords in a separate section, which may contain different elements depending on the number of sources and language versions.

The Keyword section is expanded by default but you can collapse it using the arrow at the end of the bar.



At the end of the bar, which divides the section, you can find sources of keywords: they may be created by EuroCases or imported from an open source, such as the author of the document (court, jurisdiction), the DecNat, Jure, Reflets databases, etc.

Summary

Since national judgments are available only in the national language of the country - for some of the - more important decisions summaries in English are available, for the user's convenience not to seek specialized translation before becoming acquainted with the basics.

When you open a document, you can find its summary in a separate section, which may contain different elements depending on the number of sources and language versions. The Summary section is expanded by default but you can collapse it.

At the end of the bar, which divides the section, you can find sources of summaries: they may be created by EuroCases or imported from an open source, such as the relevant court, the DecNat, Jure, Reflets databases, etc.

Publication reference

The publication reference is located at the very beginning for EU legal acts only. It contains the number of the Official Journal (OJ) where the act was published and information about the available language versions on the EUR-Lex website.

Council Directive 2013/42/EU of 22 July 2013 amending Directive 2006/112/EC on the common system of value added tax, as regards a Quick Reaction Mechanism against VAT fraudPublication reference 

OJ L 201, 26.7.2013, p. 1-3 (BG, ES, CS, DA, DE, ET, EL, EN, FR, IT, LV, LT, HR, HU, MT, NL, PL, PT, RO, SK, SL, FI, SV)

Languages, formats and links to OJ

Those data are located at the very beginning for EU legal acts only. They show the language versions and file formats available on the EUR-Lex website.

**Директива 2006/42/ЕО на Европейския парламент и на Съвета от 17 май 2006 година относно машините и за изменение на Директива 95/16/ЕО (преработен текст) (текст от значение за ЕИП)
(Консолидирана версия: 2009-08-07)**

Езици, формати и връзка към ОВ 

BG ES CS DA DE ET EL EN FR GA HR IT LV LT HU MT NL PL PT RO SK SL FI SV
PDF   
HTML  

Bibliographic notice

For EUR-Lex documents the bibliographic notice is identical to the one in the EUR-Lex portal.
For national court decisions processed by APIS officers, the bibliographic notice contains document metadata, classifications, publication and references.

Document metadata

Those are data uniquely identifying the document.

Библиографска бележка **Метаданни за документа**

Юрисдикция: Германия
Съд: Bundesfinanzhof
Дата на документа: 2012-10-11
Вид на документа: Urteil
Номер на делото: V R 9/10

Класификации 

Classifications

Each document is assigned to some category under one of the four classifiers and each term refers to a list of documents assigned to it.

Класификации

Класификатор EuroCases

Steuerrecht

[Freizügigkeitsrecht](#) / [Freier Kapitalverkehr](#) / [Kapitalverkehr](#) / [Geschäfte mit Wertpapieren](#)

Тезаурус Eurovoc

Gesellschaftsrecht

Указател по предмет

[Abgaben \(FISC\)](#) / [Indirekte Steuern \(INDR\)](#)

[Mehrwertsteuer \(VAT\)](#)

Регистър на съдебната практика на ЕС

[Systematische Übersicht vor Inkrafttreten des Lissabon-Vertrags \(2009\)](#) / [Europäische Gemeinschaft \(EG\)](#) / [Steuerliche Vorschriften](#) / [Steuerrecht](#) / [Harmonisierung des Steuerrechts](#) / [Mehrwertsteuer](#)

[Systematische Übersicht vor Inkrafttreten des Lissabon-Vertrags \(2009\)](#) / [Europäische Gemeinschaft \(EG\)](#) / [Steuerliche Vorschriften](#) / [Steuerrecht](#) / [Harmonisierung des Steuerrechts](#) / [Mehrwertsteuer](#) / [Anwendungsbereich](#) / [Steuerpflichtige](#)

[Steuerliche Vorschriften](#) / [Steuerrecht](#) / [Harmonisierung des Steuerrechts](#) / [Mehrwertsteuer](#) / [Steuerliche Vorschriften](#) / [Steuerrecht](#) / [Harmonisierung des Steuerrechts](#) / [Mehrwertsteuer](#) / [Anwendungsbereich](#) / [Steuerpflichtige](#)

- *EuroVoc* is a multilingual, multidisciplinary thesaurus covering the activities of the EU.

- *Directory of EU Case Law* is a hierarchical subject classifier of CJEU case law. It is used as part of the EUR-Lex system.

- *EuroCases* is a hierarchical subject classifier of case law.

- *Subject matter* is a classifier by subjects to which legal documents are related.

Three of the four classifiers, Directory of EU legislation, EuroVoc thesaurus and Subject matter, are developed and used by the EUR-Lex official electronic platform of the EU. The fourth classifier, called EuroCases classifier, was developed by Apis.

Outbound references

Those are quotations of EU law or CJEU case law. They are marked in blue and when you hover over them, you get a hint with the title of the relevant act and, as applicable, the text of the quoted provision

The screenshot shows a software interface for tax and financial standards. At the top, there are buttons for 'Експорт към' (Export to), 'Печат' (Print), and 'Езици' (Languages) with options 'BG DE FR EN'. A search bar says 'Търсене в документа'. Below the toolbar, a blue context menu is open over a section titled 'Grounds'. The menu title is '§ 32006L0112'. The menu contains text about VAT rules for motor vehicle transport. An orange arrow points from the text 'на данъка върху добавената стойност' to the word 'стойност' in the menu. Another orange arrow points from the word 'документ' to the word 'документ' in the menu. The menu also includes a link to 'Член 79'.

Inbound (reverse) references

Those are references from other documents made to a provision/paragraph of the opened document. The orange triangle icon next to each article retrieves a list of documents, which contain quotations of this provision..

The screenshot shows a software interface for tax and financial standards. At the top, there are buttons for 'Експорт към' (Export to), 'Печат' (Print), and 'Езици' (Languages) with options 'BG DE FR EN'. A search bar says 'Търсене в документа'. Below the toolbar, a blue context menu is open over a section titled 'Член 15'. The menu contains text about property rights. An orange arrow points from the word 'имоти' to the word 'имоти' in the menu. Another orange arrow points from the word 'документ' to the word 'документ' in the menu. The menu also includes a link to 'Член 16'.

Along with links to a provision, all other documents, referring to it could be open. A list is produced, containing all documents, which quote the initial one. This option could be used form the icon on the context bar above the text of each document.

The screenshot shows a software interface for tax and financial standards. At the top, there are buttons for 'Експорт към' (Export to), 'Печат' (Print), and 'Езици' (Languages) with options 'BG DE FR EN'. A search bar says 'Съвпадение: 1/6' and 'repayment of an advance'. Below the toolbar, a blue context menu is open over a section titled 'Съвпадение: 1/6'. The menu contains a link to 'Препратки от други документи'.

Document Contents

In the left navigation panel, you can find the contents of a document and when you select an item from the table of contents, the application will take you to the relevant item within the document structure..

The screenshot shows the EUROCASES application interface. At the top, there is a navigation bar with links for 'Начална страница', 'Последно отваряни документи', 'Моите документи', 'Моите търсения', 'Помощ', a language switch ('Български'), and a user profile ('bgeorgiev'). Below the navigation bar is a search bar with a placeholder 'Въведете текст за търсене' and a dropdown for 'Разширеното търсене'. The main content area displays a document titled 'The Commissioners of Customs and Excise v. Sinclair Collis Limited'. On the left, a 'Навигация' (Navigation) panel is expanded, showing a tree structure with 'Съдържание' (Content), 'Ключови думи' (Keywords), 'Библиографска бележка' (Bibliographic Note), and 'Текст на документа' (Document Text). The 'Текст на документа' node is highlighted with a red border. Other sections visible include 'Метаданни за документа' (Metadata), 'Юрисдикция' (Jurisdiction), 'Съд' (Court), 'Дата на документа' (Date of Document), 'Номер на документа' (Document Number), 'Вид на документа' (Type of Document), 'Правна доктрина' (Legal Doctrine), and a list of legal citations.

You can collapse and expand the Contents panel using the icon.

This screenshot shows the same EUROCASES interface as above, but the 'Навигация' (Navigation) panel is now collapsed, represented by a smaller icon on the left. The rest of the interface, including the document title and its sections, remains the same.

Source

At the end of each document, you can find references to the sources of information about that document online. Those can be sources of the text of the document or parts of it: summary, keywords, etc. In this way, you will be able to see the original source of information, if still existing and freely accessible.

Some of these sources are not in the database itself, but are connected with references, and can be easily found and opened in the Internet. For example, it is possible for a court decision to have a summary, which by some reason is not included in the database, but has a link leading to it.

breadth of meaning should be ascribed to "letting" in Article 13B(b), and, in particular, uncertainty as to whether there can be a "letting" where the rights granted over the land entitle the grantee to place an object on the land for commercial purposes but give no other significant rights of possession or control, I think there should be a reference to the European Court.

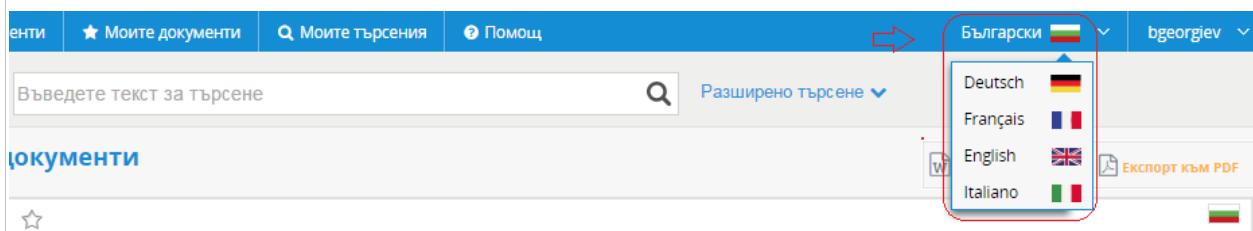
Source: Dec.Nat Document Document Document Document

Change of interface language

Currently, the EuroCases interface is available in five main languages: Bulgarian, English, German, French, and Italian.

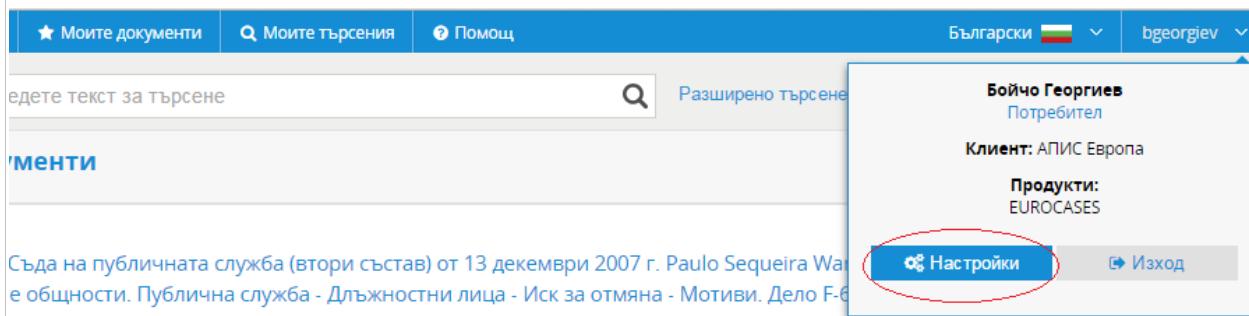
Changing the interface language will result in:

- Change of language of documents that have several language versions in a list of EU legislation and CJEU case law;
- Change of language of any open document that has several language versions;
- Change of language of all the menus, buttons, hints and other elements of the interface.



User Settings

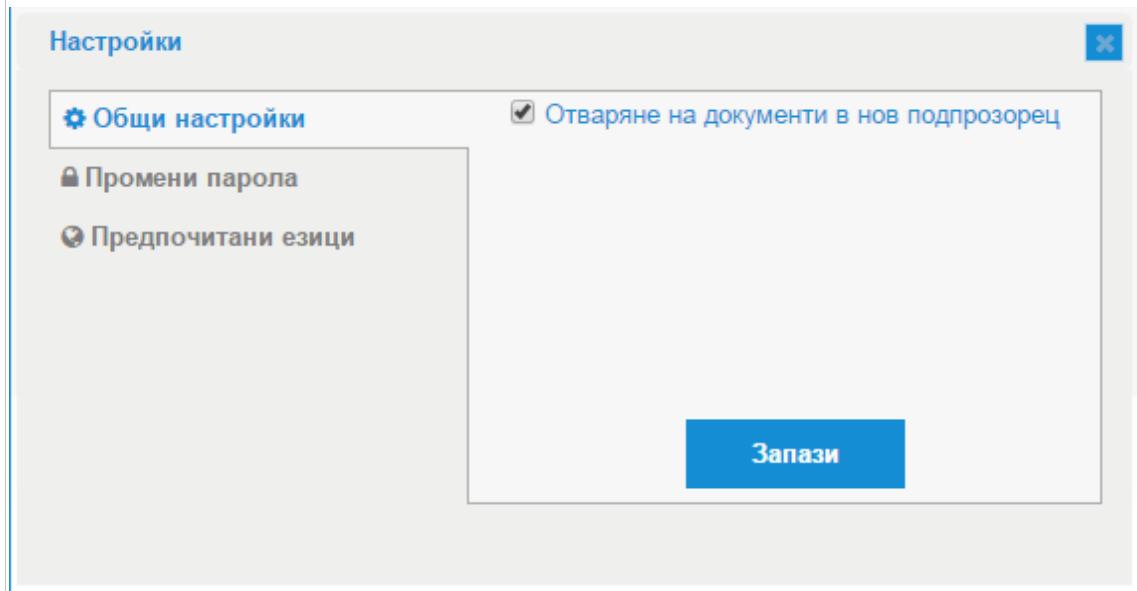
You can find your user settings in the right corner of the horizontal menu bar where your user name and information are displayed. A dedicated Settings button is displayed.“.



Common settings

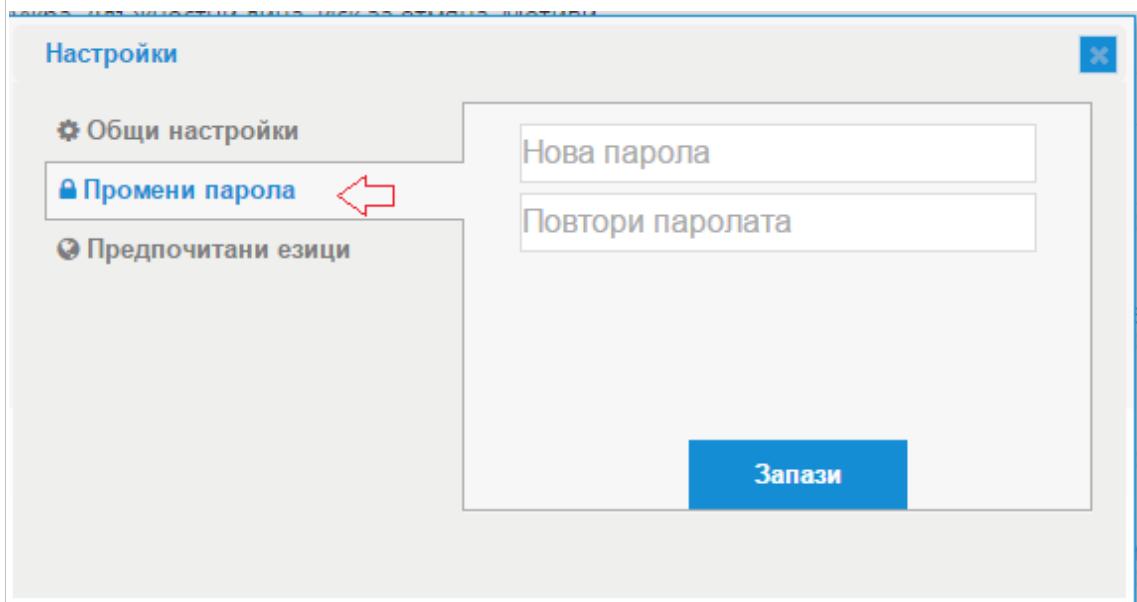
This functionality enables the user to set in advance the way how to open the documents from the application. By default each document will be opened in a new tab of the browser. This can be changed

from this option and all the documents can be opened in the current window whereby the windows can be navigated by the means of the "back" button. This enables the user to work with the application according to his or her preferences..



Change password

You can change your password in the Settings menu. You need to re-enter your new password for confirmation and then click the Save button to save it..



Preferred Languages

The user can select a language version which will open by default, if no version is available in the language of the interface..

Настройки

 Общи настройки Промени парола Предпочитани езици

- | | |
|---|--|
| 1 | |
| 2 | |
| 3 | |
| 4 | |
| 5 | |

Български

Français

English

Deutsch

Italiano



Запази