

Appeal brought on 19 June 2013 by the European Commission against the judgment delivered on 10 April 2013 in Case T-671/11 IPK International — World Tourism Marketing Consultants GmbH v European Commission

(Case C-336/13 P)

(2013/C 260/43)

Language of the case: German

Parties

Appellant: European Commission (represented by: F. Dintilhac, G. Wilms, G. Zavvos, Agents)

Other party to the proceedings: IPK International — World Tourism Marketing Consultants GmbH

Form of order sought

The Appellant claims that the Court should

- set aside the judgment of the General Court (First Chamber) of 10 April 2013 in Case T-671/11;
- dismiss the claim by IPK International — World Tourism Marketing Consultants GmbH against the Commission of 22 December 2011
- order IPK International — World Tourism Marketing Consultants GmbH to pay the costs at both instances.

Pleas in law and main arguments

The Appellant argues that the judgment under appeal is legally defective in numerous respects:

- (a) It fails to take account of the case-law of the Court of Justice according to which equalisation interest serves to compensate for inflation.
- (b) Contrary to the case-law of the Court of Justice, it fails to make a distinction between equalisation interest and interest for delay, and sets both interest rates at two percentage points above the main refinancing interest rate of the European Central Bank.
- (c) It contains a calculation error, in that it capitalises the equalisation interest and calculates the interest for delay from 15 April 2011.
- (d) It misinterprets the contested decision and its own judgment in Case T-297/05 ⁽¹⁾ and distorts the facts.
- (e) It contains an insufficient statement of reasons: It is not possible to determine the reasons for the amount of the interest calculation and the beginning of the calculation of interest for delay and the reasoning is inherently contradictory.

- (f) It infringes the principles of EU law on enrichment.

⁽¹⁾ [2011] ECR II-1859

Request for a preliminary ruling from the Supremo Tribunal Administrativo (Portugal) lodged on 24 June 2013 — Cruz & Companhia Lda v Instituto de Financiamento da Agricultura e Pescas, IP (IFAP)

(Case C-341/13)

(2013/C 260/44)

Language of the case: Portuguese

Referring court

Supremo Tribunal Administrativo

Parties to the main proceedings

Applicant: Cruz & Companhia, Lda.

Defendant: Instituto de Financiamento da Agricultura e Pescas, IP (IFAP)

Questions referred

1. Does Article 3(1) of Council Regulation (EC, Euratom) No 2988/95 ⁽¹⁾ of 18 December 1995 on the protection of the European Communities financial interests apply only to relations between the European Community and the defendant in its capacity as a paying agency of Community aid, or does it also apply to relations between the defendant in its capacity as a paying agency of Community aid and the applicant in its capacity as a beneficiary of aid which is deemed to have been wrongly granted?
2. If the limitation period laid down in Article 3(1) of that regulation is applicable also to relations between the paying agency of the aid and the beneficiary of the aid deemed to have been granted unduly, should that limitation period be understood as being applicable only where administrative penalties within the meaning of Article 5 of Council Regulation (EC, Euratom) No 2988/95 of 18 December 1995 are at issue, or also where 'administrative measures' within the meaning of Article 4(1) of that regulation are at issue — in this instance, repayment of sums wrongly received?

⁽¹⁾ OJ 1995 L 312, p. 1.