2. *Orders Dongguan Nanzha Leco Stationery Mfg. Co., Ltd to pay, in addition to its own costs, those incurred by the Council of the European Union and by IML Industria Meccanica Lombarda Srl;*

3. *Orders the European Commission to bear its own costs.*

(1) OJ C 37, 13.2.2010.

Judgment of the Court (First Chamber) of 27 October 2011 (reference for a preliminary ruling from the Wojewódzki Sąd Administracyjny w Poznaniu (Republic of Poland)) — Inter-Mark Group Sp. z o.o., Sp. komandytowa w. Poznaniu v Minister Finansów

(Case C-530/09) (1)

(VAT — Directive 2006/112/EC — Articles 52(a) and 56(1)(b) and (g) — Place of taxable transactions — Place of supply for tax purposes — Design, hiring out and assembly of fair stands)

(2011/C 370/15)

Language of the case: Polish

Referring court

Wojewódzki Sąd Administracyjny w Poznaniu

Parties to the main proceedings

Applicant: Inter-Mark Group Sp. z o.o., Sp. komandytowa

Defendant: Minister Finansów

Re:

Reference for a preliminary ruling — Wojewódzki Sąd Administracyjny — Interpretation of Articles 52(a) and 56(1)(b) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1) — Determination of the place of taxation — Classification of a given business activity as a service ancillary to cultural, artistic, sporting, scientific, educational, entertainment or similar activities or as an advertising service — Hiring out of fair stands to exhibitors

Operative part of the judgment

Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as meaning that a supply of services consisting of the design, temporary provision and, where necessary, the transportation and assembly of a fair or exhibition stand for clients presenting their goods or services at fairs and exhibitions is liable to come within the scope of:

— *Article 56(1)(b) of that directive, in the case where that stand is designed or used for purposes of advertising;*

— *Article 52(a) of that directive, in the case where that stand is designed and provided for a specific fair or exhibition on a cultural, artistic, sporting, scientific, educational, entertainment or similar theme, or where that stand corresponds to a model in respect of which the organiser of a specific fair or exhibition has prescribed the form, size, material composition or visual appearance;*

— *Article 56(1)(g) of that directive, in the case where the temporary provision, for payment, of the constituent material elements of that stand constitutes a determining element of that supply.*

(1) OJ C 63, 13.3.2010.

Judgment of the Court (Third Chamber) of 27 October 2011 — Republic of Austria v Scheucher-Fleisch GmbH, Tauernfleisch Vertriebs GesmbH, Wech-Kärntner Truthahnverarbeitung GmbH, Wech-Geflügel GmbH, Johann Zsifkovics, European Commission

(Case C-47/10 P) (1)

(Appeal — State aid — Articles 87 EC and 88(2) and (3) EC — Regulation (EC) No 659/1999 — Decision not to raise any objections — Action for annulment — Pleas in law that may be relied upon in an action for annulment — Notion of 'interested party' — Statement of reasons for judgments — Burden of proof — Measures of organisation of procedure before the General Court — Articles 64 and 81 of the Rules of Procedure of the General Court)

(2011/C 370/16)

Language of the case: German

Parties

Appellant: Republic of Austria (represented by: E. Riedl, Agent, Núñez Müller, J. Dammann, Rechtsanwälte)

Other parties to the proceedings: Scheucher-Fleisch GmbH, Tauernfleisch Vertriebs GmbH, Wech-Kärntner Truthahnverarbeitung GmbH, Wech-Geflügel GmbH, Johann Zsifkovics (represented by J. Hofer and T. Humer, Rechtsanwälte), European Commission (represented by V. Kreuschitz and A. Stobiecka-Kuik, Agents)