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)

Re:

Appeal against the judgment of the Court of First Instance (Sixth Chamber) of 18 November 2009 *Scheucher-Fleisch and Others* v *Commission* (T-375/04), in which the Court of First Instance annulled Commission Decision C(2004) 2037 final of 30 June 2004 in relation to State aid NN 34A/00 concerning the quality programmes and quality labels 'AAMA Biozeichen' and 'AMA Gütesiegel' in Austria (OJ 2005 C 105, p. 30) — Erroneous interpretation of the expression 'Adirectly and individually concerned' in the fourth paragraph of Article 263 TFEU — Infringement of Article 108(2) TFEU in that the Court of First Instance held that the Commission was obliged to initiate the procedure laid down by that provision — Infringement of the rules concerning the burden of proof — Insufficient reasons stated for the judgment under appeal — Lack of necessary inquiry measures.

Operative part of the judgment

The Court:

1. *Dismisses the main appeal and the additional appeal;*

2. *Orders the Republic of Austria to pay the costs;*

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

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(1) OJ C 80, 27.3.2010.

Judgment of the Court (Third Chamber) of 27 October 2011 (reference for a preliminary ruling from the Bundesfinanzhof — Germany) — Finanzamt Essen-NordOst v GFKL Financial Services AG

(Case C-93/10) (1)

(Sixth VAT Directive — Articles 2(1) and 4 — Scope — Concepts of 'supply of services effected for consideration' and 'economic activity' — Sale of defaulted debts — Sale price lower than the face value of those debts — Assumption of responsibility by the purchaser for the recovery of those debts and for the risk of defaulting debtors)

(2011/C 370/17)

Language of the case: German

Referring court

Bundesfinanzhof

Parties to the main proceedings

Appellant: Finanzamt Essen-NordOst

Respondent: GFKL Financial Services AG

Re:

Reference for a preliminary ruling — Bundesfinanzhof — Interpretation of Articles 2(1), 4, 11A(1)(a) and 13B(d)(2) and (3) of Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment (OJ 1977 L 145, p. 1) — Concepts of supply of services for consideration and economic activity — Factoring — Purchase of risky debts at a price calculated by reference to the probability of debtors' default — Assumption by the factor of responsibility for recovering the debt and the risk of default

Operative part of the judgment

Articles 2(1) and 4 of Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment must be interpreted as meaning that an operator who, at his own risk, purchases defaulted debts at a price below their face value does not effect a supply of services for consideration within the meaning of Article 2(1) and does not carry out an economic activity falling within the scope of that directive when the difference between the face value of those debts and their purchase price reflects the actual economic value of the debts at the time of their assignment.

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(1) OJ C 134, 22.5.2010.

Judgment of the Court (Grand Chamber) of 25 October 2011 — Solvay SA v European Commission

(Case C-109/10 P) (1)

(Appeal — Competition — Market in soda ash in the Community — Abuse of dominant position — Infringement of the rights of the defence — Access to the file — Hearing of the undertaking)

(2011/C 370/18)

Language of the case: French

Parties

Appellant: Solvay SA (represented by: P. Foriers, R. Jafferali, F. Louis and A. Vallery, avocats)

Other party to the proceedings: European Commission (represented by: J. Currall and F. Castillo de la Torre, acting as Agents, assisted by N. Coutrelis, avocate)

Re:

Appeal brought against the judgment of the General Court (Sixth Chamber) of 17 December 2009 in Case T-57/01 *Solvay* v *Commission*, by which the General Court dismissed the appellants application for the annulment of Commission Decision 2003/6/EC of 13 December 2000 relating to a proceeding pursuant to Article 82 [EC] — Competition — Soda ash market in the Community (excluding the United Kingdom and Ireland) — Abuse of a dominant position — Infringement of the right to be tried within reasonable time — Infringement of procedural rights — Wrong earlier definition of the relevant geographic market — Lack of statement of reasons — Exceptional circumstances showing lack of a dominant position