V

(Announcements)

COURT PROCEEDINGS

COURT OF JUSTICE

Judgment of the Court (Fourth Chamber) of 8 March 2012 — European Commission v Portuguese Republic

(Case C-524/10) [1]

(Failure of a Member State to fulfil obligations — Common system of value added tax — Directive 2006/112/EC — Articles 296 to 298 — Common flat-rate scheme for farmers — Flat-rate compensation percentage set at nil rate)

(2012/C 126/02)

Language of the case: Portuguese

Parties

Applicant: European Commission (represented by: M. Afonso, acting as Agent)

Defendant: Portuguese Republic (represented by: L. Inez Fernandes and R. Laires, acting as Agents)

Re:

Failure of a Member State to fulfil obligations — Infringement of Articles 296 to 298 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1) — Flat-rate scheme designed to offset the VAT levied on the purchases of goods and services by flat-rate farmers — Flat-rate compensation percentage set at nil rate

Operative part of the judgment

The Court:

1. *Declares that by applying to farmers a special scheme which does not comply with the scheme established by Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, because it exempts farmers from payment of value added tax and involves the application of a flat-rate compensation percentage at a nil rate, the Portuguese Republic failed to fulfil its obligations under Articles 296 to 298 of that directive;*

2. *Dismisses the action as to the remainder;*

3. *Orders the European Commission and the Portuguese Republic to bear their own costs.*

[1] OJ C 30, 29.1.2011.

Judgment of the Court (Seventh Chamber) of 8 March 2012 — European Commission v French Republic

(Case C-596/10) [1]

(Failure of Member State to fulfil obligations — Value Added Tax — Directive 2006/112/EC — Application of reduced VAT rates to transactions concerning equidae and in particular to horses)

(2012/C 126/03)

Language of the case: French

Parties

Applicant: European Commission (represented by: F. Dintilhac and M. Alfonso, Agents)

Defendant: French Republic (represented by: G. de Bergues, J.-S. Pilczer and B. Beaupère-Manokha, Agents)

Intervener: Ireland (represented by: D. O'Hagan, agent and N. Travers and G. Clohessy, barristers)

Re:

Failure of a Member State to fulfil obligations — Infringement of Articles 96 to 99 of Annex III to Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1) — Application of a reduced rate of VAT to equidae and in particular to horses

Operative part of the judgment

The Court:

1. *Declares that, by applying reduced rates of VAT to transactions relating to equidae and, in particular, to horses, where they are not as a matter of course intended for use in the preparation of foodstuffs or in agricultural production, the French Republic has failed to fulfil its obligations under Articles 96 to 99 of Council*

Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, read in conjunction with Annex III thereto;

2. *Orders the French Republic to pay the costs;*

3. *Orders Ireland to bear its own costs.*

(1) OJ C 72, 5.3.2011.

Judgment of the Court (Sixth Chamber) of 8 March 2012 (reference for a preliminary ruling from the tribunal administratif de Rennes — France) — Martial Huet v Université de Bretagne occidentale

(Case C-251/11) (1)

(Social policy — Directive 1999/70/EC — Framework agreement on fixed-term work concluded by ETUC, UNICE and CEEP — Clause 5(1) — Successive fixed-term employment contracts — Measures to prevent the abuse of such contracts — Conversion of the previous fixed-term contract into a contract of indefinite duration — Obligation to reproduce in identical terms the principal clauses of the previous fixed-term contract)

(2012/C 126/04)

Language of the case: French

Referring court

Tribunal administratif de Rennes

Parties to the main proceedings

Applicant: Martial Huet

Defendant: Université de Bretagne occidentale

Re:

Reference for a preliminary ruling — Administrative Court of Rennes — Interpretation of Council Directive 1999/70/EC of 28 June 1999 concerning the framework agreement on fixed-term work concluded by ETUC, UNICE and CEEP (OJ 1999 L 175, p. 43) — Successive fixed-term contracts in the public sector — Obligation to reproduce in identical terms the principal clauses of the previous fixed-term contract where that contract is converted into an employment contract of indefinite duration — Principles of equivalence and of non-reduction of the earlier level of protection

Operative part of the judgment

Clause 5 of the framework agreement on fixed-term work, concluded on 18 March 1999, which is set out in the Annex to Council Directive 1999/70/EC of 28 June 1999 concerning the framework agreement on fixed-term work concluded by ETUC, UNICE and CEEP, must be interpreted as meaning that a Member State, which provides in its national legislation for conversion of fixed-term employment contracts into an employment contract of indefinite duration when the fixed-term employment contracts have reached a certain duration, is not obliged to require that the employment contract of indefinite duration reproduces in identical terms the principal clauses set out in the previous contract. However, in order not to undermine the practical effect of, or the objectives pursued by, Directive 1999/70, that Member State must ensure that the conversion of fixed-term employment contracts into an employment contract of indefinite duration is not accompanied by material amendments to the clauses of the previous contract in a way that is, overall, unfavourable to the person concerned when the subject-matter of that person's tasks and the nature of his functions remain unchanged.

(1) OJ C 238, 13.8.2011

Order of the Court (Sixth Chamber) of 19 January 2012 (reference for a preliminary ruling from the Rechtbank Haarlem — Netherlands) — DHL Danzas Air & Ocean (Netherlands) BV v Inspecteur van de Belastingdienst/Douane West, kantoor Hoofddorp Saturnusstraat

(Case C-227/11) (1)

(Article 104(3) of the Rules of Procedure — Common Customs Tariff — Tariff positions — Network analysers — Classification — Legal value of a classification opinion of the World Customs Organisation)

(2012/C 126/05)

Language of the case: Dutch

Referring court

Rechtbank Haarlem

Parties to the main proceedings

Applicant: DHL Danzas Air & Ocean (Netherlands) BV

Defendant: Inspecteur van de Belastingdienst/Douane West, kantoor Hoofddorp Saturnusstraat

Re:

Reference for a preliminary ruling — Rechtbank Haarlem — Validity of Commission Regulation (EC) No 129/2005 of 20 January 2005 concerning the classification of certain goods in the Combined Nomenclature and amending Regulation (EC) No 955/98 (OJ 2005 L 25, p. 37) — Network analysers