

Re:

Appeal brought against the judgment of the General Court (Eighth Chamber) of 24 March 2011 in Joined Cases T-443/08 and T-455/08 *Freistaat Sachsen and Others v Commission and Mitteldeutsche Flughafen and Flughafen Leipzig-Halle v Commission*, by which the General Court partially dismissed an action for partial annulment of Commission Decision 2008/948/EC of 23 July 2008 on measures by Germany to assist DHL and Leipzig-Halle Airport (OJ 2008 L 346, p. 31) — Applicability of the provisions of European Union law on State aid to aid granted for the construction of airport infrastructure — Concept of ‘undertaking’ within the meaning of Article 107(1) TFEU — Temporal application of the Commission’s guidelines.

Operative part of the judgment

The Court:

1. Dismisses the appeal;
2. Orders *Mitteldeutsche Flughafen AG and Flughafen Leipzig-Halle GmbH* to bear their own costs and to pay the costs incurred by the European Commission;
3. Orders *Arbeitsgemeinschaft Deutscher Verkehrsflughäfen eV (ADV)* to bear its own costs

(¹) OJ C 252, 27.8.2011.

Judgment of the Court (Second Chamber) of 19 December 2012 (request for a preliminary ruling from the First-tier Tribunal (Tax Chamber) — United Kingdom) — Grattan plc v The Commissioners for Her Majesty’s Revenue & Customs

(Case C-310/11) (¹)

(Taxation — VAT — Second Directive 67/228/EEC — Article 8(a) — Sixth Directive 77/388/EEC — Supply of goods — Basis of assessment — Commission paid by a mail order company to its agent — Purchases by third-party customers — Price reduction after the chargeable event — Direct effect)

(2013/C 46/10)

Language of the case: English

Referring court

First-tier Tribunal (Tax Chamber)

Parties to the main proceedings

Appellant: Grattan plc

Respondent: The Commissioners for Her Majesty’s Revenue & Customs

Re:

Request for a preliminary ruling — First-tier Tribunal (Tax Chamber) — Interpretation of Article 8(a) of Second Council Directive 67/228/EEC of 11 April 1967 on the harmonisation of legislation of Member States concerning turnover taxes — Structure and procedures for application of the common system of value added tax (OJ, English Special Edition 1967, p. 16) — Basis of assessment — Supply of goods — Commission paid by a mail order company to its agent, acting as intermediary in the supply of goods to the final consumer — Commission taking the form either of a payment of money or of a credit against amounts owed to the company in respect of goods purchased by the agent for the agent’s own use — Retrospective reduction of the basis of assessment of supplies of goods made before 1 January 1978, by virtue of the direct effect of Article 8(a) of the directive and/or application of the principles of fiscal neutrality or equal treatment

Operative part of the judgment

Article 8(a) of Second Council Directive 67/228/EEC of 11 April 1967 on the harmonisation of legislation of Member States concerning turnover taxes — Structure and procedures for application of the common system of value added tax must be interpreted as not conferring upon a taxable person the right to treat the basis of assessment of a supply of goods as retrospectively reduced where, after the time of that supply of goods, an agent received a credit from the supplier which the agent elected to take either as a payment of money or as a credit against amounts owed to the supplier in respect of supplies of goods that had already taken place.

(¹) OJ C 282, 24.9.2011.

Judgment of the Court (First Chamber) of 19 December 2012 — European Commission v Planet AE

(Case C-314/11 P) (¹)

(Appeals — Protection of the financial interests of the European Union — Identification of the level of risk associated with an entity — Early warning system — OLAF investigation — Decisions — Requests for activation of W1a and W1b warnings — Reviewable measures — Admissibility)

(2013/C 46/11)

Language of the case: Greek

Parties

Appellant: European Commission (represented by: D. Triantafyllou and F. Dintilhac, acting as Agents)

Other party to the proceedings: Planet AE (represented by: V. Christianos, dikigoros)