

Judgment of the Court (First Chamber) of 28 February 2013 (request for a preliminary ruling from the Finanzgericht Rheinland-Pfalz — Germany) — Helga Petersen, Peter Petersen v Finanzamt Ludwigshafen

(Case C-544/11) ⁽¹⁾

(Freedom to provide services — Freedom of movement for workers — Legislation of a Member State allowing exemption from taxation on income received for work carried out in another State in the context of development aid — Conditions — Establishment of the employer within the national territory — Refusal where the employer is established in another Member State)

(2013/C 114/20)

Language of the case: German

Referring court

Finanzgericht Rheinland-Pfalz

Parties to the main proceedings

Applicants: Helga Petersen, Peter Petersen

Defendant: Finanzamt Ludwigshafen

Re:

Request for a preliminary ruling — Finanzgericht Rheinland-Pfalz — Interpretation of Article 56 TFEU — Restrictions on the freedom to provide services within the European Union — Legislation of a Member State allowing exemption from taxation of income received for work carried out abroad in the context of development aid — Restriction of that exemption to situations where the employer is established within the national territory

Operative part of the judgment

Article 45 TFEU must be interpreted as precluding national legislation of a Member State pursuant to which income received for employment activities by a taxpayer who is resident in that Member State and has unlimited tax liability is exempt from income tax if the employer is established in that Member State, but is not so exempt if that employer is established in another Member State.

⁽¹⁾ OJ C 25, 28.1.2012.

Judgment of the Court (First Chamber) of 21 February 2013 (request for a preliminary ruling from the Juzgado de lo Mercantil de Alicante — Spain) — Fédération Cynologique Internationale v Federación Canina Internacional de Perros de Pura Raza

(Case C-561/11) ⁽¹⁾

(Community trade marks — Regulation (EC) No 207/2009 — Article 9(1) — Concept of ‘third party’ — Proprietor of a later Community trade mark)

(2013/C 114/21)

Language of the case: Spanish

Referring court

Juzgado de lo Mercantil de Alicante

Parties to the main proceedings

Applicant: Fédération Cynologique Internationale

Defendant: Federación Canina Internacional de Perros de Pura Raza

Re:

Reference for a preliminary ruling — Juzgado de lo Mercantil de Alicante — Interpretation of Council Regulation (EC) No 207/2009 of 26 February 2009 on the Community trade mark (OJ 2009 L 78, p. 1) — Infringement or threat of infringement of a Community trade mark — Exclusive right conferred by a Community trade mark — Meaning of third party

Operative part of the judgment

Article 9(1) of Council Regulation (EC) No 207/2009 of 26 February 2009 on the Community trade mark must be interpreted as meaning that the exclusive right of the proprietor of a Community trade mark to prohibit all third parties from using, in the course of trade, signs identical with or similar to its trade mark extends to a third-party proprietor of a later registered Community trade mark, without the need for that latter mark to have been declared invalid beforehand.

⁽¹⁾ OJ C 25, 28.1.2012.