

Defendant: Ireland (represented by: E. Creedon, D. O'Hagan, M. Collins and N. Travers, Agents)

Intervener in support of the defendant: French Republic (represented by: G. de Bergues and J.S. Pilczer, Agents)

Re:

Failure of a Member State to fulfil obligations — Infringement of Articles 96, 98 (in conjunction with Annex III) and Article 110 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1) — National legislation applying a reduced VAT rate to supplies of greyhounds and horses not normally intended for the preparation of foodstuffs, to the hire of horses and to certain insemination services

Operative part of the judgment

The Court:

1. Declares that, in applying a reduced rate of value added tax of 4.8% to supplies of greyhounds and horses not intended for the preparation of foodstuffs, to the hire of horses and certain insemination services, Ireland has failed to fulfil its obligations under Articles 96, 98, read in conjunction with Annex III, and 110 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax;
2. Orders Ireland to pay the costs;
3. Orders the French Republic to bear its own costs.

⁽¹⁾ OJ C 145, 14.5.2011.

Judgment of the Court (Fourth Chamber) of 14 March 2013 — European Commission v French Republic

(Case C-216/11) ⁽¹⁾

(Failure of a Member State to fulfil obligations — Directive 92/12/EEC — Excise duties — Tobacco products acquired in one Member State and transported to another Member State — Purely quantitative assessment criteria — Article 34 TFEU — Quantitative restrictions on imports)

(2013/C 141/05)

Language of the case: French

Parties

Applicant: European Commission (represented by: W. Mölls and O. Beynet, acting as Agents)

Defendant: French Republic (represented by: G. de Bergues and N. Rouam, acting as Agents)

Re:

Failure of Member State to fulfil obligations — Infringement of Article 34 TFEU and of Council Directive 92/12/EEC of 25 February 1992 on the general arrangements for products subject to excise duty and on the holding, movement and monitoring of such products (OJ 1992 L 76, p. 1), in particular Articles 8 and 9 thereof — National legislation imposing financial sanctions, above certain thresholds, in relation to the holding, for private purposes, of tobacco products acquired in one Member State and transported to another — Purely quantitative assessment criteria — Quantitative restrictions on imports

Operative part of the judgment

The Court:

1. Declares that by using a purely quantitative criterion to assess whether the holding by private individuals of manufactured tobacco from another Member State is of a commercial nature and by applying that criterion per individual vehicle (and not per person), and in respect of all of the tobacco products in aggregate, the French Republic has failed to fulfil its obligations under Council Directive 92/12/EEC of 25 February 1992 on the general arrangements for products subject to excise duty and on the holding, movement and monitoring of such products and, specifically, under Articles 8 and 9 thereof;
2. Dismisses the action as to the remainder;
3. Orders the European Commission and the French Republic to bear their own costs.

⁽¹⁾ OJ C 226, 30.7.2011.

Judgment of the Court (Tenth Chamber) of 14 March 2013 — Viega GmbH & Co. KG v European Commission

(Case C-276/11 P) ⁽¹⁾

(Appeal — Competition — Agreements, decisions and concerted practices — Copper and copper alloy fittings sector — End-feed fittings and press fittings — Taking and assessment of the evidence — Right to be heard before a court — Obligation to state reasons — Principle of proportionality)

(2013/C 141/06)

Language of the case: German

Parties

Appellant Viega GmbH & Co. KG (represented by: J. Burrichter, T. Mäger and M. Röhrig, Rechtsanwälte)