

Parties to the main proceedings

Appellant: Nannoka Vulcanus Industries BV

Respondent: College van gedeputeerde staten van Gelderland

Operative part of the judgment

- 1) Council Directive 1999/13/EC of 11 March 1999 on the limitation of emissions of volatile organic compounds due to the use of organic solvents in certain activities and installations must be interpreted as meaning that the time extension provided for in point (i) of the first paragraph of Annex IIB(2) to that directive may be given to the operator of an 'installation' within the meaning of Article 2(1) of that directive, for the implementation of his plan to reduce emissions of volatile organic compounds, where substitutes containing little or no solvent are still under development, even though, for that installation, a constant solid content of product can be assumed and used to define the reference point for emission reductions.
- 2) Point (i) of the first paragraph of Annex IIB(2) to Directive 1999/13 must be interpreted as meaning that a time extension for the implementation of a scheme to reduce emissions of volatile organic compounds requires an authorisation from the competent authorities, which presupposes a prior application from the operator concerned. When determining whether a time extension must be given to an operator for the implementation of a plan to reduce emissions of volatile organic compounds and fixing the duration of the time extension which may be given, it is for those competent authorities, within the discretion available to them, to verify in particular that substitutes which may be used in the installations concerned and which may reduce the emissions of volatile organic compounds are actually under development, that the work in progress, in the light of the evidence provided, is capable of perfecting such substitutes and that there is no alternative measure which may result in similar or even greater emission reductions, at a lower cost, and, in particular, that other substitutes are not already available. Furthermore, account should be taken of the relationship between, on the one hand, the emission reductions which can be achieved by means of the substitutes under development and the cost of those substitutes and, on the other hand, the additional emissions engendered by the time extension and the cost of any alternative measures. The duration of the time extension must not go beyond what is necessary for substitutes to be developed. That must be assessed in the light of all the relevant factors and, in particular, the magnitude of the additional emissions engendered by the time extension and the cost of any alternative measures as compared with the magnitude of the emission reductions that will be achieved by the substitutes under development and the cost of those substitutes.

⁽¹⁾ OJ C 142, 12.5.2014.

Judgment of the Court (Grand Chamber) of 8 September 2015 (request for a preliminary ruling from the Tribunale di Cuneo — Italy) — Criminal proceedings against Ivo Taricco and Others

(Case C-105/14) ⁽¹⁾

(Reference for a preliminary ruling — Criminal proceedings concerning offences in relation to value added tax (VAT) — Article 325 TFEU — National legislation laying down absolute limitation periods which may give rise to impunity in respect of offences — Potential prejudice to the financial interest of the European Union — Obligation, for the national court, to disapply any provision of national law liable to affect fulfilment of the Member States' obligations under EU law)

(2015/C 363/13)

Language of the case: Italian

Referring court

Tribunale di Cuneo

Parties in the main proceedings

Ivo Taricco, Ezio Filippi, Isabella Leonetti, Nicola Spagnolo, Davide Salvoni, Flavio Spaccavento, Goranco Anakiev

Operative part of the judgment

- 1) A national rule in relation to limitation periods for criminal offences such as that laid down by the last subparagraph of Article 160 of the Penal Code, as amended by Law No 251 of 5 December 2005, read in conjunction with Article 161 of that Code — which provided, at the material time in the main proceedings, that the interruption of criminal proceedings concerning serious fraud in relation to value added tax had the effect of extending the limitation period by only a quarter of its initial duration — is liable to have an adverse effect on fulfilment of the Member States' obligations under Article 325(1) and (2) TFEU if that national rule prevents the imposition of effective and dissuasive penalties in a significant number of cases of serious fraud affecting the financial interests of the European Union, or provides for longer limitation periods in respect of cases of fraud affecting the financial interests of the Member State concerned than in respect of those affecting the financial interests of the European Union, which it is for the national court to verify. The national court must give full effect to Article 325(1) and (2) TFEU, if need be by disapplying the provisions of national law the effect of which would be to prevent the Member State concerned from fulfilling its obligations under Article 325(1) and (2) TFEU.
- 2) A limitation system applicable to criminal offences in relation to value added tax such as that established by the last subparagraph of Article 160 of the Penal Code, as amended by Law No 251 of 5 December 2005, read in conjunction with Article 161 of that Code, cannot be assessed in the light of Articles 101 TFEU, 107 TFEU and 119 TFEU.

⁽¹⁾ OJ C 194, 24.6.2014.

Judgment of the Court (Third Chamber) of 10 September 2015 (request for a preliminary ruling from the Conseil d'État — France) — Fédération des entreprises du commerce et de la distribution (FCD), Fédération des magasins de bricolage et de l'aménagement de la maison (FMB) v Ministre de l'Écologie, du Développement durable et de l'Énergie

(Case C-106/14) ⁽¹⁾

(Reference for a preliminary ruling — Environment and protection of human health — Regulation (EC) No 1907/2006 (REACH Regulation) — Articles 7(2) and 33 — Substances of very high concern present in articles — Duties to notify and provide information — Calculation of threshold of 0,1 % weight by weight)

(2015/C 363/14)

Language of the case: French

Referring court

Conseil d'État

Parties to the main proceedings

Applicants: Fédération des entreprises du commerce et de la distribution (FCD), Fédération des magasins de bricolage et de l'aménagement de la maison (FMB)

Defendant: Ministre de l'Écologie, du Développement durable et de l'Énergie