

Operative part of the judgment

The Court:

1. Dismisses the appeal;
2. Orders Lafarge SA to pay the costs.

(¹) OJ C 327, 20.12.2008.

**Judgment of the Court (Fourth Chamber) of 17 June 2010
— European Commission v Italian Republic**

(Case C-423/08) (¹)

(Failure of a Member State to fulfil obligations — Own resources — Procedures for collecting import or export duties — Failure to comply with the time-limits for entry of the own resources — Late payment of own resources relating to those duties)

(2010/C 221/08)

Language of the case: Italian

Parties

Applicant: European Commission (represented by: A. Aresu and A. Caeiros, Agents)

Defendant: Italian Republic (represented by: I. Bruni, Agent, G. Albenzio and F. Arena, avvocati dello Stato)

Intervener in support of the defendant: Republic of Finland (represented by: J. Heliskoski, Agent)

Re:

Failure of a Member State to fulfil obligations — Infringement of Articles 2, 6, 9, 10 and 11 of Council Regulation (EEC, Euratom) No 1552/89 of 29 May 1989 implementing Decision 88/376/EEC, on the system of the Communities' own resources (OJ 1989 L 155, p. 1), Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing Decision 94/728/EC, Euratom on the system of the Communities' own resources (OJ 2000 L 130, p.1), and Article 220 of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ 1992 L 302, p. 1) — Delay in payment of Communities' own resources in the event of subsequent recovery of import duties

Operative part of the judgment

The Court:

1. Declares that, by failing to comply with the time-limits for entry of the Communities' own resources in the event of subsequent recovery and by delaying payment of those resources, the Italian Republic has failed to fulfil its obligations under Articles 2, 6 and 9 to 11 of Council Regulation (EEC, Euratom) No 1552/89 of 29 May 1989 implementing Decision 88/376/EEC, Euratom on the system of the Communities' own resources, and the same articles of Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing Decision 94/728/EC, Euratom on the system of the Communities' own resources, and under Article 220 of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code.
2. Orders the Italian Republic to pay the costs.
3. Orders the Republic of Finland to bear its own costs.

(¹) OJ C 313, 6.12.2008.

**Judgment of the Court (First Chamber) of 17 June 2010 —
European Commission v French Republic**

(Case C-492/08) (¹)

(Failure of a Member State to fulfil obligations — Directive 2006/112/EC — Value added tax — Reduced rate — Articles 96 and 98(2) — Annex III, point 15 — Legal aid — Services of lawyers — Payment in full or in part by the State)

(2010/C 221/09)

Language of the case: French

Parties

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

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 and 98(2) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1; 'the VAT directive') — Reduced rate of VAT — Categories of services listed in Annex III to the VAT directive which can benefit from a reduced rate — Reduction in the rate of VAT for services provided by lawyers paid by the State under the legal aid scheme

Operative part of the judgment

The Court:

1. Declares that, in applying a reduced rate of value added tax to the supply of services by *avocats, avocats au Conseil d'État et à la Cour de cassation and avoués*, for which they are paid in full or in part by the State under the legal aid scheme, the French Republic has failed to fulfil its obligations under Articles 96 and 98(2) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax;
2. Orders the French Republic to pay the costs.

(¹) OJ C 19, 24.01.2009.

**Judgment of the Court (Fourth Chamber) of 17 June 2010
(reference for a preliminary ruling from the Finanzgericht
München — Germany) — British American Tobacco
(Germany) GmbH v Hauptzollamt Schweinfurt**

(Case C-550/08) (¹)

*(Directive 92/12/EEC — Products subject to excise duty —
Importation of raw tobacco not subject to excise duty under
the inward processing procedure — Processing into cut
tobacco — Movement between Member States —
Accompanying document)*

(2010/C 221/10)

Language of the case: German

Referring court

Finanzgericht München

Parties to the main proceedings

Applicant: British American Tobacco (Germany) GmbH

Defendant: Hauptzollamt Schweinfurt

Re:

Reference for a preliminary ruling — Finanzgericht München — Interpretation of Articles 5(2) and 15(4) 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) — Cut tobacco subject to excise duty, manufactured in a Member State under an inward processing procedure in the form of a suspension system from raw tobacco which was

not subject to excise duty when it was imported into Community territory — Whether, for purposes of applying the duty-suspension arrangements to the intra-Community movement of that tobacco product, an accompanying document drawn up by the consignor in accordance with Article 18(1) of Directive 92/12/EEC is required

Operative part of the judgment

The first indent of the first subparagraph of Article 5(2) 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 must be interpreted as meaning that products subject to excise duty (such as manufactured tobacco) which are manufactured from products not subject to excise duty (such as raw tobacco) and imported into the Community under the inward-processing procedure are to be deemed to be subject to duty-suspension arrangements, within the meaning of that provision, even though they have become products subject to excise duty only by virtue of having been processed within Community territory, with the result that they can move between Member States without the administrative authorities being entitled to insist on production of the administrative or commercial document provided for in Article 18(1) of that directive.

(¹) OJ C 69, 21.03.2009.

**Judgment of the Court (Third Chamber) of 24 June 2010 —
European Commission v Italian Republic**

(Case C-571/08) (¹)

(Failure of a Member State to fulfil obligations — Directive 95/59/EC — Taxes other than turnover taxes which affect the consumption of manufactured tobacco — Article 9(1) — Free determination, by manufacturers and importers, of the maximum retail selling prices of their products — National legislation imposing a minimum retail selling price for cigarettes — Justification — Protection of public health)

(2010/C 221/11)

Language of the case: Italian

Parties

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

Defendant: Italian Republic (represented by: I. Bruni, then by G. Palmieri, acting as Agents and F. Arena, avvocato dello Stato)