

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)