— *it is without prejudice to the allocation of the area in question to the farmer's holding that the farmer is obliged to carry out certain tasks for a third party in return for payment, provided that the area is also used by the farmer for his own agricultural activities in his name and on his own behalf.*

(1) OJ C 113, 16.5.2009.

Judgment of the Court (First Chamber) of 14 October 2010 — Nuova Agricast Srl, Cofra Srl v European Commission

(Case C-67/09 P) (1)

(Appeal — State aid — Aid scheme for investment in the less-favoured regions of Italy — Commission decision declaring that scheme compatible with the common market — Actions for damages in respect of the losses allegedly suffered as a result of the adoption of that decision — Transitional measures between that scheme and the previous scheme — Temporal scope of application of the Commission's decision not to object to the previous scheme — Principles of legal certainty, protection of legitimate expectations and equal treatment)

(2010/C 346/17)

Language of the case: Italian

Parties

Appellant: Nuova Agricast Srl, Cofra Srl (represented by: A. Calabrese, avvocato)

Other party to the proceedings: European Commission (represented by: V. Di Bucci and E. Righini, Agents)

Re:

Appeal against the judgment delivered by the Court of First Instance (First Chamber) on 2 December 2008 in Cases T-362/05 and T-363/05 *Nuova Agricast* v *Commission* by which the Court of First Instance rejected the claims for damages for the loss allegedly suffered by the appellants as a result of the adoption by the Commission of the Decision of 12 July 2000 declaring compatible with the common market an aid scheme for investment in the less-favoured regions of Italy (State aid No 715/1999 — Italy (SG 2000 D/105754)) and as a result of the Commission's conduct during the procedure which preceded the adoption of that decision.

Operative part of the judgment

The Court:

1. *Dismisses the appeal;*

2. *Orders Nuova Agricast Srl and Cofra Srl to pay the costs.*

(1) OJ C 90, 18.4.2009.

Judgment of the Court (Third Chamber) of 28 October 2010 (reference for a preliminary ruling from the Cour de cassation — France) — Établissements Rimbaud SA v Directeur général des impôts, Directeur des services fiscaux d'Aix-en-Provence

(Case C-72/09) (1)

(Direct taxation — Free movement of capital — Legal persons established in a non-member State belonging to the European Economic Area — Ownership of immovable property located in a Member State — Tax on the market value of that property — Refusal of exemption — Combating tax evasion — Assessment in the light of the EEA Agreement)

(2010/C 346/18)

Language of the case: French

Referring court

Cour de cassation

Parties to the main proceedings

Applicant: Établissements Rimbaud SA

Defendants: Directeur général des impôts, Directeur des services fiscaux d'Aix-en-Provence

Re:

Reference for a preliminary ruling — Cour de cassation (Court of Cassation) (France) — Interpretation of Article 40 of the Agreement on the European Economic Area (OJ 1994 L 1, p. 3) of 2 May 1992 — Tax on the commercial value of immoveable property situated in France — Exemption for legal persons established in France or in a State within the European Economic Area conditional on France having concluded with that State a convention on administrative assistance for the purposes of combating tax evasion and avoidance or on the fact that, under a treaty containing a clause prohibiting discrimination, those legal persons are not to be taxed more heavily than companies established in France — Refusal of tax exemption to a company established in Liechtenstein

Operative part of the judgment

Article 40 of the Agreement on the European Economic Area of 2 May 1992 does not preclude national legislation such as that at issue in the main proceedings, which exempts from the tax on the market value of immovable property located in a Member State of the European Union companies which have their seat in that Member State and which, in respect of a company which has its seat in a country belonging to the European Economic Area which is not a Member State of the European Union, makes that exemption conditional either on the existence of a convention on administrative assistance between the Member State and the non-member State for the purposes of combating tax evasion and avoidance or on the fact that, pursuant to a treaty containing a clause prohibiting discrimination on grounds of nationality, those legal persons must not be taxed more heavily than companies established in that Member State.

([1]) OJ C 102, 1.5.2009, p. 12.

Judgment of the Court (Second Chamber) of 21 October 2010 (reference for a preliminary ruling from the Simvoulio tis Epikratias (Greece)) — Idrima Tipou AE v Ipourgos Tipou kai Meson Mazikis Enimerosis

(Case C-81/09) ([1])

(Freedom of establishment — Free movement of capital — Company law — First Directive 68/151/EEC — Public limited company in the press and television sector — Company and shareholder holding more than 2,5 % of the shares — Administrative fine imposed jointly and severally)

(2010/C 346/19)

Language of the case: Greek

Referring court

Simvoulio tis Epikratias

Parties to the main proceedings

Applicant: Idrima Tipou AE

Defendant: Ipourgos Tipou kai Meson Mazikis Enimerosis

Re:

Reference for a preliminary ruling — Simvoulio tis Epikratias — Interpretation of Article 1 of First Council Directive 68/151/EEC of 9 March 1968 on co-ordination of safeguards which, for the protection of the interests of members and others, are required by Member States of companies within the meaning of the second paragraph of Article 58 of the Treaty, with a view to making such safeguards equivalent throughout the Community (OJ, English Special Edition 1968 (I), p. 41) — National provision establishing joint and several liability of a public limited company in the press and television sector and its shareholders holding more than 2.5% of its share capital for payment of administrative fines imposed as a result of such a company's activities

Operative part of the judgment

1. *First Council Directive 68/151/EEC of 9 March 1968 on co-ordination of safeguards which, for the protection of the interests of members and others, are required by Member States of companies within the meaning of the second paragraph of Article 58 of the Treaty, with a view to making such safeguards equivalent throughout the Community, must be interpreted as not precluding national legislation such as Article 4(3) of Law No 2328/1995 'Legal regime governing private television and local radio, regulation of issues relating to the broadcasting market and other provisions', as amended by Law No 2644/1998 'on the provision of subscription radio and television services', according to which the fines provided for in the preceding paragraphs of that article for infringement of the legislation and rules of good conduct governing the operation of television stations are imposed jointly and severally, not only on the company which holds the licence to found and operate the television station but also on all shareholders with a holding of over 2,5 %.*

2. *Articles 49 TFEU and 63 TFEU must be interpreted as precluding such national legislation.*

([1]) OJ C 102, 1.5.2009.

Judgment of the Court (Grand Chamber) of 26 October 2010 (reference for a preliminary ruling from the Unabhängiger Finanzsenat, Außenstelle Wien (Austria)) — Ingrid Schmelz v Finanzamt Waldviertel

(Case C-97/09) ([1])

(Sixth VAT Directive — Articles 24(3) and 28i — Directive 2006/112/EC — Article 283(1)(c) — Validity — Articles 12 EC, 43 EC and 49 EC — Principle of equal treatment — Special scheme for small undertakings — Exemption from VAT — Benefit of the exemption refused to taxable persons established in other Member States — Definition of 'annual turnover')

(2010/C 346/20)

Language of the case: German

Referring court

Unabhängiger Finanzsenat, Außenstelle Wien