

**Judgment of the Court (First Chamber) of 6 May 2010 —  
European Commission v French Republic**

(Case C-94/09) <sup>(1)</sup>

*(Failure of a Member State to fulfil obligations — VAT —  
Directive 2006/112/EC — Article 98(1) and (2) — Supply of  
services by undertakers — Application of a reduced rate to the  
service involving transportation of a body by vehicle)*

(2010/C 179/16)

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 Member State to fulfil obligations — Infringement of  
Articles 96 to 99(1) of Council Directive 2006/112/EC of 28  
November 2006 on the common system of value added tax (OJ  
2006 L 347, p. 1) — Activities of undertakers — Obligation to  
apply a single rate of tax to an indivisible complex service  
provided by undertakers — Prohibition on applying variable  
reduced rates of VAT

**Operative part of the judgment**

*The Court:*

1. Dismisses the action.
2. Orders the European Commission to pay the costs.

<sup>(1)</sup> OJ C 113, 16.5.2009.

**Judgment of the Court (Fourth Chamber) of 20 May 2010  
(reference for a preliminary ruling from the Okresní soud  
v Chebu — Czech Republic) — Česká podnikatelská  
pojišťovna as, Vienna Insurance Group v Michal Bilas**

(Case C-111/09) <sup>(1)</sup>

*(Regulation (EC) No 44/2001 — Action brought by an  
insurer before the court of its place of domicile seeking the  
payment of an insurance premium by the policyholder,  
domiciled in a different Member State — Appearance of the  
defendant entered before the court seised — Jurisdiction not  
contested and defence as to substance — Entering an  
appearance conferring jurisdiction)*

(2010/C 179/17)

Language of the case: Czech

**Referring court**

Okresní soud v Chebu

**Parties to the main proceedings**

*Applicant:* Česká podnikatelská pojišťovna as, Vienna Insurance  
Group

*Defendant:* Michal Bilas

**Re:**

Reference for a preliminary ruling — Okresní soud v Cheb —  
Interpretation of Articles 13(1), 24 and 26 of Council Regu-  
lation (EC) No 44/2001 of 22 December 2000 on jurisdiction  
and the recognition and enforcement of judgments in civil and  
commercial matters (OJ 2001 L 12, p. 1) — Jurisdiction in  
insurance matters — Action seeking the payment of an  
insurance premium by the policyholder, domiciled in a  
different Member State from the insurer — Defence of the  
policyholder's case as to substance in the forum of the  
insurer's domicile.

**Operative part of the judgment**

Article 24 of Council Regulation (EC) No 44/2001 of 22 December  
2000 on jurisdiction and the recognition and enforcement of  
judgments in civil and commercial matters must be interpreted as  
meaning that the court seised, where the rules in Section 3 of  
Chapter II of that regulation were not complied with, must declare  
itself to have jurisdiction where the defendant enters an appearance and  
does not contest that court's jurisdiction, since entering an appearance  
in that way amounts to a tacit prorogation of jurisdiction.

<sup>(1)</sup> OJ C 141, 20.06.2009.