

Parties to the main proceedings

Applicant: Minerva Kulturreisen GmbH

Defendant: Finanzamt Freital

Re:

Reference for a preliminary ruling — Bundesfinanzhof — Interpretation of Article 26 of Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment (OJ 1977 L 145, p. 1) — Special scheme for travel agents — Sale of opera tickets without the provision of supplementary services

Operative part of the judgment

Article 26 of Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment is to be interpreted as not applying to the sale by a travel agent of opera tickets in isolation, without the provision of a travel service.

⁽¹⁾ OJ C 100, 17.4.2010.

Judgment of the Court (Fourth Chamber) of 22 December 2010 (reference for a preliminary ruling from the Tribunal de première instance de Bruxelles — Belgium) — Corman SA v Bureau d'intervention et de restitution belge (BIRB)

(Case C-131/10) ⁽¹⁾

(Protection of the European Union's financial interests — Regulation (EC, Euratom) No 2988/95 — Article 3 — Limitation period for bringing proceedings — Time limit — Sectoral rules — Regulation (EC) No 2571/97 — Different application of the limitation rules in the case of an irregularity committed by the recipient of a subsidy or by the persons with whom the recipient has entered into contracts)

(2011/C 55/28)

Language of the case: French

Referring court

Tribunal de première instance de Bruxelles

Parties to the main proceedings

Applicant: Corman SA

Defendant: Bureau d'intervention et de restitution belge (BIRB)

Re:

Reference for a preliminary ruling — Tribunal de première instance de Bruxelles — Interpretation of Article 3(1) and (3) of Council Regulation No 2988/95 of 18 December 1995 on the protection of the European Communities' financial interests (OJ 1995 L 312, p. 1) — Determination of the limitation period for bringing proceedings — Applicability of the relevant

sectoral Community provisions or the relevant national provisions — Different application of the limitation rules where an irregularity is committed by the recipient of the subsidy and where one is committed by persons with whom the recipient has entered into contracts?

Operative part of the judgment

1. Since it does not lay down a limitation rule for bringing proceedings applicable to the clearing to an appropriate account of securities provided in tendering procedures in the butter, concentrated butter and cream market, Commission Regulation (EC) No 2571/97 of 15 December 1997 on the sale of butter at reduced prices and the granting of aid for cream, butter and concentrated butter for use in the manufacture of pastry products, ice-cream and other foodstuffs does not constitute sectoral rules providing for a 'shorter period' within the meaning of the second sentence of the first subparagraph of Article 3(1) of Council Regulation (EC, Euratom) No 2988/95 of 18 December 1995 on the protection of the European Communities' financial interests. The four year limitation period established in the first sentence of the first subparagraph of Article 3(1) of Regulation No 2988/95 therefore applies to the clearing to an appropriate account of such securities, subject, however, to the possibility retained by the Member States, under Article 3(3) of the regulation, of providing for longer limitation periods.
2. When bringing proceedings concerning an irregularity within the meaning of Article 1 of Regulation No 2988/95, Member States retain the possibility of applying longer limitation periods within the meaning of Article 3(3) of that regulation, which extends, in the context of Regulation No 2571/97, to situations in which the irregularities for which the successful tenderer is liable were committed by the persons with whom the tenderer has entered into contracts.

⁽¹⁾ OJ C 148, 5.6.2010.

Judgment of the Court (Seventh Chamber) of 16 December 2010 — European Commission v Kingdom of the Netherlands

(Case C-233/10) ⁽¹⁾

(Failure of a Member State to fulfil obligations — Directive 2007/44/EC — Prudential assessment of acquisitions and increase of holdings in the financial sector — Procedural rules and evaluation criteria)

(2011/C 55/29)

Language of the case: Dutch

Parties

Applicant: European Commission (represented by: A. Nijenhuis and H. te Winkel, acting as Agents)

Defendant: Kingdom of the Netherlands (represented by: C. Wissels, Agent)