

**Judgment of the Court (Third Chamber) of 5 July 2012
(reference for a preliminary ruling from the Tribunal de
grande instance de Chartres — France) — Michel Bour­gès-
Maunoury, Marie-Louise Heintz, wife of Mr Bour­gès-
Maunoury v Direction des services fiscaux d'Eure-et-Loir**

(Case C-558/10) ⁽¹⁾

*(Privileges and immunities of the European Communities —
Exemption from national taxes on salaries paid by the
European Union — Inclusion of income paid by the
European Union in the calculation of the cap for wealth tax)*

(2012/C 287/07)

Language of the case: French

Referring court

Tribunal de grande instance de Chartres

Parties to the main proceedings

Applicant: Michel Bour­gès-Maunoury, Marie-Louise Heintz, wife
of Mr Bour­gès-Maunoury

Defendant: Direction des services fiscaux d'Eure-et-Loir

Re:

Reference for a preliminary ruling — Tribunal de grande
instance de Chartres — Interpretation of the second paragraph
of Article 13 of Chapter V of the Protocol on the privileges
and immunities of the European Communities (OJ 1967, 152,
p. 13) — Validity of national legislation providing that the
entirety of a taxpayer's income, including Community income,
is to be taken into account in calculating the cap on wealth tax
— Exemption from national taxes on remuneration paid by the
Communities — Former officials of the European Communities

Operative part of the judgment

*The second paragraph of Article 13 of the Protocol on the Privileges
and Immunities of the European Communities, initially annexed to the
Treaty establishing a single Council and a single Commission of the
European Communities, and subsequently, under the Amsterdam
Treaty, to the EC Treaty must be interpreted as meaning that it
precludes national legislation such as that at issue in the main*

*proceedings which takes account of the income, including the pensions
and allowances on termination of service, paid by the European Union
to its officials and other staff, or to its former officials and former staff,
in calculating the cap on a tax such as the wealth tax.*

⁽¹⁾ OJ C 46, 12.2.2011.

**Judgment of the Court (Second Chamber) of 12 July 2012
— European Commission v Federal Republic of Germany**

(Case C-562/10) ⁽¹⁾

*(Action for failure to fulfil obligations — Article 56 TFEU —
German legislation regarding care insurance — Benefits in
kind for assistance at home are unavailable where the
person reliant on care is temporarily staying in another
Member State — Lower level of exportable cash benefits —
Failure to reimburse hire costs of care equipment in other
Member States)*

(2012/C 287/08)

Language of the case: German

Parties

Applicant: European Commission (represented by: F.W. Bulst
and I. Rogalski, acting as Agents)

Defendant: Federal Republic of Germany (represented by: T.
Henze and J. Möller, acting as Agents)

Re:

Failure of a Member State to fulfil obligations — Infringement
of Article 56 TFEU — National legislation regarding care
insurance limiting entitlement to a care allowance to six
weeks where an insured person stays temporarily in another
Member State, excluding reimbursement of hire costs of care
equipment and providing that care-related benefits in kind
supplied in the Member State of stay are not reimbursed at
the same rate as those supplied in Germany

Operative part of the judgment

The Court:

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

⁽¹⁾ OJ C 63, 26.2.2011.