

Judgment of the Court (Seventh Chamber) of 28 February 2012 — European Commission v French Republic

(Case C-119/11) ⁽¹⁾

(Failure of a Member State to fulfil obligations — Directive 2006/112/EC — Articles 99 and 110 — Value added tax — Reduced rate — Application of a reduced rate for admission to the first performances of concerts held in establishments providing refreshments during the performance)

(2012/C 118/10)

Language of the case: French

Parties

Applicant: European Commission (represented by: F. Dintilhac and C. Soulay, acting as Agents)

Defendant: French Republic (represented by: G. de Bergues and N. Rouam, acting as Agents)

Re:

Failure of a Member State to fulfil obligations — Infringement of Articles 99 and 110 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1) — Application of a reduced rate of VAT of 2,10 % for admission to the first performances of concerts held in establishments providing refreshments during the performance — Prohibition on extending the scope of a derogation where such scope has previously been restricted

Operative part of the judgment

The Court:

1. Declares that, by applying, since 1 January 2007, a reduced rate of VAT of 2,10 % for admission to the first performances of concerts held in establishments providing optional refreshments during the performance, the French Republic has failed to fulfil its obligations under Articles 99 and 110 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 145, 14.5.2011.

Judgment of the Court (Fifth Chamber) of 1 March 2012 (reference for a preliminary ruling from the Audiencia Provincial de Oviedo — Spain) — Ángel Lorenzo González Alonso v Nationale Nederlanden Vida Cia De Seguros y Reaseguros SAE

(Case C-166/11) ⁽¹⁾

(Consumer protection — Contracts negotiated away from business premises — Directive 85/577/EEC — Scope — Not included — Unit-linked insurance contracts)

(2012/C 118/11)

Language of the case: Spanish

Referring court

Audiencia Provincial de Oviedo

Parties to the main proceedings

Applicant: Ángel Lorenzo González Alonso

Defendant: Nationale Nederlanden Vida Cia De Seguros y Reaseguros SAE

Re:

Reference for a preliminary ruling — Audiencia Provincial de Oviedo — Interpretation of Article 3(2)(d) of Council Directive 85/577/EEC of 20 December 1985 to protect the consumer in respect of contracts negotiated away from business premises (OJ 1985 L 372, p. 31) — Contract, concluded away from business premises, under which life assurance is offered in return for payment of a monthly premium invested in various products of the company itself

Operative part of the judgment

A contract concluded away from business premises, under which life assurance is offered in return for payment of a monthly premium to be invested, in varying proportions, in fixed-rate investments, variable-rate investments and financial investment products of the company offering the contract falls outside the scope of Council Directive 85/577/EEC of 20 December 1985 to protect the consumer in respect of contracts negotiated away from business premises, in accordance with Article 3(2)(d) thereof.

⁽¹⁾ OJ C 173, 11.6.2011.