

*Defendants:* BioSemi VOF, Antonius Pieter Kuiper, Robert Jan Gerard Honsbeek, Alexander Coenraad Metting van Rijn

**Re:**

Reference for a preliminary ruling — Bundesgerichtshof — Interpretation of the third indent of Article 1(2)(a) of Council Directive 93/42/EEC of 14 June 1993 concerning medical devices (OJ 1993 L 169, p. 1), as amended by Directive 2007/47/EC of the European Parliament and the Council of 5 September 2007 (OJ 2007 L 247, p. 21) — Interpretation of the term ‘medical device’ — Application of the directive to an article which is intended for purposes of investigation of a physiological process and which is marketed for a non-medical purpose

**Operative part of the judgment**

*The third indent of Article 1(2)(a) of Council Directive 93/42/EEC of 14 June 1993 concerning medical devices, as amended by Directive 2007/47/EC of the European Parliament and of the Council of 5 September 2007, must be interpreted as meaning that the concept of ‘medical device’ covers an object conceived by its manufacturer to be used for human beings for the purpose of investigation of a physiological process only if it is intended for a medical purpose.*

(<sup>1</sup>) OJ C 232, 6.8.2011.

**Judgment of the Court (Third Chamber) of 29 November 2012 (reference for a preliminary ruling from the Curtea de Apel București — Romania) — SC Gran Via Moinești SRL v Agenția Națională de Administrare Fiscală (ANAF), Administrația Finanțelor Publice București Sector 1**

(Case C-257/11) (<sup>1</sup>)

*(Directive 2006/112/EC — Value added tax — Articles 167, 168 and 185 — Right of deduction — Adjustment of deductions — Acquisition of land and buildings constructed on that land, with a view to demolishing the buildings and carrying out a construction project on the land)*

(2013/C 26/14)

Language of the case: Romanian

**Referring court**

Curtea de Apel București

**Parties to the main proceedings**

*Applicant:* SC Gran Via Moinești SRL

*Defendants:* Agenția Națională de Administrare Fiscală (ANAF), Administrația Finanțelor Publice București Sector 1

**Re:**

Reference for a preliminary ruling — Curtea de Apel București — Interpretation of Articles 167, 168 and 185(2) of Council Directive 2006/112/EC of 28 November 2006 on the common

system of value added tax (OJ 2006 L 347, p. 1) — Right of deduction in respect of the VAT relating to the purchase of buildings scheduled for demolition with a view to carrying out a construction project — Economic activity prior carrying out a construction project, consisting in the initial investment expenditure for the purposes of implementing that project — Adjustment of the VAT deductions

**Operative part of the judgment**

- Articles 167 and 168 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as meaning that, in circumstances such as those in the main proceedings, a company which has acquired land and buildings constructed on that land, for the purpose of demolishing the buildings and developing a residential complex on the land, has the right to deduct the value added tax relating to the acquisition of those buildings.
- Article 185 of Directive 2006/112 must be interpreted as meaning that, in circumstances such as those in the main proceedings, the demolition of buildings, acquired together with the plot of land on which they were constructed, which is carried out with a view to developing a residential complex in place of those buildings does not result in an obligation to adjust the initial deduction of the value added tax relating to the acquisition of those buildings.

(<sup>1</sup>) OJ C 238, 13.8.2011.

**Judgment of the Court (Second Chamber) of 29 November 2012 (reference for a preliminary ruling from the Administrativen sad Sofia-grad, Bulgaria) — Kremikovtzi AD v Ministar na ikonomikata, energetikata i turizma i zamestnik-ministar na ikonomikata, energetikata i turizma**

(Case C-262/11) (<sup>1</sup>)

*(Accession of the Republic of Bulgaria to the European Union — EC-Bulgaria Association Agreement — Steel sector — Public aid for reconstruction granted prior to accession — Conditions — Viability of the recipients at the end of the restructuring period — Declaration of insolvency of a recipient following accession — Respective powers of the national authorities and the European Commission — National decision finding the existence of a public debt in the form of aid which has become unlawful — Decision EU-BG No 3/2006 — Annex V to the Act of Accession — Aid applicable following accession — Council Regulation (EC) No 659/1999 — Existing aid)*

(2013/C 26/15)

Language of the case: Bulgarian

**Referring court**

Administrativen sad Sofia-grad