

Judgment of the Court (Third Chamber) of 26 September 2013 — European Commission v Italian Republic

(Case C-236/11) ⁽¹⁾

(Failure of a Member State to fulfil obligations — Taxation — VAT — Directive 2006/112/EC — Articles 306 to 310 — Special regime for travel agencies — Differences between language versions — National legislation providing for the application of the special regime to persons other than travellers — Concepts of ‘traveller’ and ‘client’)

(2013/C 344/06)

Language of the case: Italian

Parties

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

Defendant: Italian Republic (represented by: G. Palmieri, acting as Agent, and G. De Bellis, avvocato dello Stato)

Interveners in support of the defendant: Czech Republic (represented by: M. Smolek, T. Müller and J. Očková, acting as Agents); Hellenic Republic (represented by: E.-M. Mamouna, acting as Agent); Kingdom of Spain (represented by: S. Centeno Huerta, acting as Agent); French Republic (represented by: G. de Bergues and J.-S. Pilczner, acting as Agents); Republic of Poland (represented by: M. Szpunar and B. Majczyna, acting as Agents); Republic of Finland (represented by: J. Heliskoski, acting as Agent)

Re:

Failure of a Member State to fulfil obligations — Infringement of Articles 306 to 310 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1) — National legislation under which the special regime for taxation of travel agents applies to transactions carried out by travel agents for recipients other than travellers

Operative part of the judgment

The Court:

1. Dismisses the action;
2. Orders the European Commission to pay the costs incurred by the Italian Republic;
3. Orders the Czech Republic, the Hellenic Republic, the Kingdom of Spain, the French Republic, the Republic of Poland and the Republic of Finland to bear their own costs.

⁽¹⁾ OJ C 238, 13.8.2011.

Judgment of the Court (First Chamber) of 3 October 2013 — European Commission v Republic of Latvia, Republic of Lithuania, Slovak Republic, United Kingdom of Great Britain and Northern Ireland

(Case C-267/11 P) ⁽¹⁾

(Appeals — Integrated pollution prevention and control — Greenhouse gas emission allowance trading system — Allocation of allowances for the Republic of Latvia — Period from 2008 to 2012)

(2013/C 344/07)

Language of the case: Latvian

Parties

Appellant: European Commission (represented by: I. Rubene and E. White, acting as Agents)

Other parties to the proceedings: Republic of Latvia (represented by: I. Kalniņš, acting as Agent), Republic of Lithuania, Slovak Republic, United Kingdom of Great Britain and Northern Ireland

Intervener in support of Republic of Latvia: Czech Republic (represented by: M. Smolek and D. Hadroušek, acting as Agents)

Re:

Appeal brought against the judgment of the General Court (Third Chamber) of 22 March 2011 in Case T-369/07 *Latvia v Commission*, by which the General Court annulled Commission Decision C(2007) 3409, of 13 July 2007, on the amendment of the national plan for the allocation of greenhouse gas emission allowances notified by the Republic of Latvia for the period from 2008 to 2012, under Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC (OJ 2003 L 275, p. 32) — Misinterpretation of the procedure provided for in Article 9(3) of the directive — Erroneous application of the three-month time limit, laid down for initial decisions on new notified national allocation plans for greenhouse gas emission allowances (NAP), to a Commission decision accepting amendments to an NAP notified following a decision on the part of the Commission to reject the initial NAP

Operative part of the judgment

The Court:

1. Dismisses the appeal;
2. Orders the European Commission, the Republic of Latvia and the Czech Republic to bear their own costs.

⁽¹⁾ OJ C 226, 30.7.2011.