

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

(Case C-296/11) ⁽¹⁾

(Failure of a Member State to fulfil obligations — Taxation — VAT — Directive 2006/112/EC — Articles 306 to 310 — Special scheme for travel agents — Discrepancies 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 344/10)

Language of the case: French

Parties

Applicant: European Commission (represented by: L. Lozano Palacios and C. Soulay, Agents)

Defendant: French Republic (represented by: G. de Bergues and J. — S. Pilczer, Agents)

Interveners in support of the defendant: The Czech Republic (represented by: M. Smolek and T. Müller and by J. Očková, Agents), the Hellenic Republic (represented by: E.-M. Mamouna, Agent), the Kingdom of Spain (represented by: S. Centeno Huerta, Agent), the Republic of Poland (represented by: M. Szpunar and B. Majczyna, Agents), the Portuguese Republic (represented by: L. Inez Fernandes and R. Laires, Agents), the Republic of Finland (represented by: J. Heliskoski, 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 French Republic;
3. Orders the Czech Republic, the Hellenic Republic, the Kingdom of Spain, the Republic of Poland, the Portuguese Republic and the Republic of Finland to bear their own costs.

⁽¹⁾ OJ C 252, 27.8.2011.

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

(Case C-309/11) ⁽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 344/11)

Language of the case: Finnish

Parties

Applicant: European Commission (represented by: L. Lozano Palacios and I. Koskinen, acting as Agents)

Defendant: Republic of Finland (represented by: J. Heliskoski, acting as Agent)

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. Pilczer, acting as Agents); Republic of Poland (represented by: A. Kraińska, A. Kramarczyk, M. Szpunar and B. Majczyna, acting as Agents);

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 Republic of Finland;
3. Orders the Czech Republic, the Hellenic Republic, the Kingdom of Spain, the French Republic and the Republic of Poland to bear their own costs.

⁽¹⁾ OJ C 252, 27.8.2011.