

Operative part of the judgment

Article 3 of Council Directive 85/337/EEC of 27 June 1985 on the assessment of the effects of certain public and private projects on the environment, as amended by Council Directive 97/11/EC of 3 March 1997 and by Directive 2003/35/EC of the European Parliament and of the Council of 26 May 2003, must be interpreted as meaning that the environmental impact assessment, as provided for in that article, does not include the assessment of the effects which the project under examination has on the value of material assets. However, pecuniary damage, in so far as it is the direct economic consequence of the effects on the environment of a public or private project, is covered by the objective of protection pursued by Directive 85/337.

The fact that an environmental impact assessment has not been carried out, in breach of the requirements of that directive, does not, in principle, by itself, according to European Union law, and without prejudice to rules of national law which are less restrictive as regards State liability, confer on an individual a right to compensation for purely pecuniary damage caused by the decrease in the value of his property as a result of the environmental effects of that project. However, it is for the national court to determine whether the requirements of European Union law applicable to the right to compensation, including the existence of a direct causal link between the breach alleged and the damage sustained, have been satisfied.

(¹) OJ C 319, 29.10.2011.

Judgment of the Court (Second Chamber) of 14 March 2013 (request for a preliminary ruling from the Augstākās tiesas Senāts — Latvia) — Valsts ieņēmumu dienests v Ablessio SIA

(Case C-527/11) (¹)

(VAT — Directive 2006/112/EC — Articles 213, 214 and 273 — Identification of taxable persons subject to VAT — Refusal to assign a VAT identification number on the ground that the taxable person is not in possession of the material, technical and financial resources to carry out the declared economic activity — Legality — Countering tax evasion — Principle of proportionality)

(2013/C 141/10)

Language of the case: Latvian

Referring court

Augstākās tiesas Senāts

Parties to the main proceedings

Applicant: Valsts ieņēmumu dienests

Defendant: Ablessio SIA

Re:

Request for a preliminary ruling — Augstākās tiesas Senāts — Interpretation of Article 214 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1), read in conjunction with Article 273 of that directive — National legislation providing the possibility to refuse registration on the register of taxable persons identified for VAT purposes if the taxable person does not provide information or provides false information concerning his material, technical and financial capacity to carry out the declared economic activity — Refusal to register a company on the register of taxable persons identified for VAT purposes on the ground that it is not able to carry out the declared economic activity.

Operative part of the judgment

Articles 213, 214 and 273 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as meaning that the tax authority of a Member State may not refuse to assign a value added tax identification number to a company solely on the ground that, in the opinion of that authority, the company does not have at its disposal the material, technical and financial resources to carry out the economic activity declared, and that the owner of the shares in that company has already obtained, on various occasions, such an identification number for companies which never carried out any real economic activity, and the shares of which were transferred immediately after obtaining the individual number, where the tax authority concerned has not established, on the basis of objective factors, that there is sound evidence leading to the suspicion that the value added tax identification number assigned will be used fraudulently. It is for the referring court to assess whether that tax authority provided serious evidence of the existence of a risk of tax evasion in the case in the main proceedings.

(¹) OJ C 6, 7.1.2012.

Judgment of the Court (Fourth Chamber) of 14 March 2013 (request for a preliminary ruling from the Verwaltungsgericht Frankfurt (Oder) — Germany) — Agrargenossenschaft Neuzelle eG v Landrat des Landkreises Oder-Spree

(Case C-545/11) (¹)

(Common agricultural policy — Regulation (EC) No 73/2009 — Article 7(1) and (2) — Modulation of direct payments granted to farmers — Further reduction in the amount of direct payments — Validity — Principle of the protection of legitimate expectations — Principle of non-discrimination)

(2013/C 141/11)

Language of the case: German

Referring court

Verwaltungsgericht Frankfurt (Oder)