In this case, the supplies of lawyers' services, whose purpose is to avoid criminal penalties against natural persons, managing directors of a taxable undertaking, do not give that undertaking the right to deduct as input tax the VAT due on the services supplied.

(1) OJ C 138, 12.5.2012.

Judgment of the Court (Fifth Chamber) of 21 February 2013 (request for a preliminary ruling from the Consiglio di Stato — Italy) — Ministero per i beni e le attività culturali and Others v Ordine degli Ingegneri di Verona e Provincia and Others

(Case C-111/12) (1)

(Directive 85/384/EEC — Mutual recognition of qualifications in the field of architecture — Articles 10 and 11(g) — National legislation recognising equivalence of qualifications in architecture and civil engineering, but reserving work on classified heritage buildings to architects — Principle of equal treatment — Situation purely internal to a Member State)

(2013/C 114/30)

Language of the case: Italian

Referring court

Consiglio di Stato

Parties to the main proceedings

Applicants: Ministero per i beni e le attività culturali, Ordine degli Ingegneri della Provincia di Venezia, Ordine degli Ingegneri della Provincia di Padova, Ordine degli Ingegneri della Provincia di Treviso, Ordine degli Ingegneri della Provincia di Verona, Ordine degli Ingegneri della Provincia di Verona, Ordine degli Ingegneri della Provincia di Rovigo, Ordine degli Ingegneri della Provincia di Belluno

Defendants: Ordine degli Ingegneri di Verona e Provincia, Consiglio Nazionale degli Ingegneri, Consiglio Nazionale degli Architetti, Pianificatori, Paesaggisti e Conservatori, Ordine degli Architetti, Pianificatori, Paesaggisti e Conservatori della Provincia di Verona, Alessandro Mosconi, Comune di San Martino Buon Albergo, Istituzione di Ricovero e di Educazione di Venezia (IRE), Ordine degli Architetti della Provincia di Venezia

Re:

Request for a preliminary ruling — Consiglio di Stato — Interpretation of Articles 10 and 11 of Council Directive 85/384/EEC of 10 June 1985 on the mutual recognition of diplomas, certificates and other evidence of formal qualifications in architecture, including measures to facilitate the effective exercise of the right of establishment and freedom to provide services (OJ 1985 L 223, p. 15) — Mutual recognition of qualifications in the architectural sector — National legislation which reserves to architects alone the right to carry out work on buildings designated as artistic cultural assets — Examination, on a case-by-case basis, of the suitability of those holding architectural and engineering qualifications obtained in other Member States to carry out such work

Operative part of the judgment

Articles 10 and 11 of Council Directive 85/384/EEC of 10 June 1985 on the mutual recognition of diplomas, certificates and other evidence of formal qualifications in architecture, including measures to facilitate the effective exercise of the right of establishment and freedom to provide services must be interpreted as precluding a national provision in accordance with which persons holding a qualification issued by a Member State other than the host Member State enabling the holder to take up activities in the field of architecture and expressly referred to in Article 11 thereof, may exercise, in that latter Member State, activities relating to buildings of artistic interest only in so far as they show, where necessary by way of a specific examination of their professional suitability, that they have special qualifications in the field of cultural assets.

(1) OJ C 151, 26.5.2012.

Judgment of the Court (Second Chamber) of 28 February 2013 — Ellinika Nafpigia AE v European Commission

(Case C-246/12 P) (1)

(Appeal — State aid — Shipbuilding — Decision declaring aid measures incompatible with the common market — Protection of the essential interests of national security — Competition conditions in the internal market)

(2013/C 114/31)

Language of the case: Greek

Parties

Appellant: Ellinika Nafpigia AE (represented by: I. Drosos and V. Karagiannis, dikigori)

Other party to the proceedings: European Commission (represented by: C. Urraca Caviedes and M. Konstantinidis, Agents)