

Judgment of the Court (Third Chamber) of 27 February 2014 (request for a preliminary ruling from the Tribunal Superior de Justicia de Cataluña (Spain)) — Transportes Jordi Besora SL v Generalitat de Catalunya

(Case C-82/12) ⁽¹⁾

(Indirect taxes — Excise duties — Directive 92/12/EEC — Article 3(2) — Mineral oils — Tax on retail sales — Concept of ‘specific purpose’ — Transfer of powers to the Autonomous Communities — Financing — Predetermined allocation — Health-care and environmental expenditure)

(2014/C 112/03)

Language of the case: Spanish

Referring court

Tribunal Superior de Justicia de Cataluña

Parties to the main proceedings

Appellant: Transportes Jordi Besora SL

Respondent: Generalitat de Catalunya

Re:

Request for a preliminary ruling — Tribunal Superior de Justicia de Cataluña — Interpretation of Article 3(2) of Council Directive 92/12/EEC of 25 February 1992 on the general arrangements for products subject to excise duty and on the holding, movement and monitoring of such products (OJ 1992 L 76, p. 1) — Mineral oils — Special tax on retail sales of certain hydrocarbons — Indirect taxes other than excise duty pursuing specific purposes — Tax pursuing an aim capable of being achieved by another harmonised tax — Tax established simultaneously with the transfer of certain powers to the regions and directed, in part, at supporting expenditure of the regions linked to the new powers transferred — Purely budgetary purpose

Operative part of the judgment

Article 3(2) of Council Directive 92/12/EEC of 25 February 1992 on the general arrangements for products subject to excise duty and on the holding, movement and monitoring of such products must be interpreted as precluding national legislation that establishes a tax on the retail sale of mineral oils such as the tax on retail sales of certain hydrocarbons (*Impuesto sobre las Ventas Minoristas de Determinados Hidrocarburos*) at issue in the main proceedings, for such a tax cannot be regarded as pursuing a specific purpose within the meaning of that provision where that tax, intended to finance the exercise by the regional or local authorities concerned of their powers in the fields of health and the environment, is not itself directed at protecting health and the environment.

⁽¹⁾ OJ C 138, 12.5.2012.

Judgment of the Court (First Chamber) of 27 February 2014 — Stichting Woonpunt, Stichting Havensteder, formerly Stichting Com.wonen, Woningstichting Haag Wonen, Stichting Woonbedrijf SWS.Hhvl v European Commission

(Case C-132/12 P) ⁽¹⁾

(Appeal — State aid — Schemes for aid granted in favour of housing corporations — Compatibility decision — Commitments provided by the national authorities in order to comply with European Union law — Fourth paragraph of Article 263 TFEU — Action for annulment — Conditions governing admissibility — Interest in bringing proceedings — Locus standi — Beneficiaries who are individually and directly concerned — Notion of a ‘closed circle’)

(2014/C 112/04)

Language of the case: Dutch

Parties

Appellants: Stichting Woonpunt, Stichting Havensteder, formerly Stichting Com.wonen, Woningstichting Haag Wonen, Stichting Woonbedrijf SWS.Hhvl (represented by: P. Glazener and E. Henny, advocaten)

Other party to the proceedings: European Commission (represented by: H. van Vliet, S. Noë and S. Thomas, Agents)

Re:

Appeal brought against the order of the General Court (Seventh Chamber) of 16 December 2011 in Case T-203/10 *Stichting Woonpunt and Others v Commission* by which the General Court dismissed as inadmissible an application for annulment of Commission Decision C(2009) 9963 final of 15 December 2009 relating to State aid E 2/2005 and N 642/2009 — Netherlands — Existing and special project aid to housing corporations.

Operative part of the judgment

The Court:

1. Sets aside the order of the General Court of the European Union of 16 December 2011 in Case T-203/10 *Stichting Woonpunt and Others v Commission* in so far as it declares inadmissible the action brought by Stichting Woonpunt, Stichting Havensteder, Woningstichting Haag Wonen and Stichting Woonbedrijf SWS.Hhvl for annulment of Commission Decision C(2009) 9963 final of 15 December 2009 relating to State aid No E 2/2005 and N 642/2009 — The Netherlands — Existing and special project aid to housing corporations, in so far as that decision concerns aid measure E 2/2005;
2. Dismisses the remainder of the appeal;
3. Declares the action for annulment referred to in paragraph 1 of the present operative part to be admissible;
4. Refers the case back to the General Court of the European Union for a decision on the merits concerning the action for annulment referred to in paragraph 1 of the present operative part;
5. Reserves the costs.

⁽¹⁾ OJ C 138, 12.5.2012.

Judgment of the Court (First Chamber) of 27 February 2014 — Stichting Woonlinie, Stichting Allee Wonen, Woningstichting Volksbelang, Stichting WoonInvest, Stichting Woonstede v European Commission

(Case C-133/12 P) ⁽¹⁾

(Appeal — State aid — Scheme for aid granted in favour of housing corporations — Compatibility decision — Commitments provided by the national authorities in order to comply with European Union law — Fourth paragraph of Article 263 TFEU — Action for annulment — Conditions governing admissibility — Interest in bringing proceedings — Locus standi — Beneficiaries who are individually and directly concerned — Notion of a ‘closed circle’)

(2014/C 112/05)

Language of the case: Dutch

Parties

Appellants: Stichting Woonlinie, Stichting Allee Wonen, Woningstichting Volksbelang, Stichting WoonInvest, Stichting Woonstede (represented by: P. Glazener and E. Henny, advocaten)

Other party to the proceedings: European Commission (represented by: H. van Vliet, S. Noë and S. Thomas, Agents)