

that authority had definitively refused the customer the right to deduct that value added tax and such definitive refusal results in the system for correction provided for under national law no longer being applicable;

2. The principle of the neutrality of value added tax, as given specific definition by the case-law relating to Article 203 of Directive 2006/112, may be relied on by a taxable person in order to contest a provision of national law that makes the refund of value added tax invoiced in error conditional on the correction of the incorrect invoice, in circumstances where the right to deduct that value added tax has definitively been refused and such definitive refusal results in the system for correction provided for under national law no longer being applicable.

(¹) OJ C 151, 26.5.2012.

Judgment of the Court (Seventh Chamber) of 11 April 2013 — European Commission v Ireland

(Case C-158/12) (¹)

(Failure of a Member State to fulfil obligations — Environment — Directive 2008/1/EC — Article 5 — Integrated pollution prevention and control — Conditions governing the granting of permits for existing installations — Obligation to ensure that such installations operate in accordance with the requirements of that directive)

(2013/C 156/21)

Language of the case: English

Parties

Applicant: European Commission (represented by: S. Petrova and K. Mifsud-Bonnici, Agents)

Defendant: Ireland (represented by: E. Creedon, Agent)

Re:

Failure of a Member State to fulfil obligations — Infringement of Article 5(1) of Directive 2008/1/EC of the European Parliament and of the Council of 15 January 2008 concerning integrated pollution prevention and control (OJ 2008 L 24, p. 8) — Conditions governing the granting of permits for existing installations — Obligation to ensure that such installations are operated in accordance with the requirements of the directive

Operative part of the judgment

The Court:

1. Declares that, by not issuing permits in accordance with Articles 6 and 8 of Directive 2008/1/EC of the European Parliament and of the Council of 15 January 2008 concerning integrated pollution prevention and control or, as appropriate, by not reconsidering and, where necessary, by not updating permit conditions, in respect of 13 existing pig-rearing and poultry-rearing installations, and by thereby failing to ensure that all existing installations operate in accordance with Articles 3, 7, 9, 10, 13, 14(a) and

(b) and 15(2) of that directive by not later than 30 October 2007, Ireland has failed to fulfil its obligations under Article 5(1) of that directive;

2. Orders Ireland to pay the costs.

(¹) OJ C 174, 16.6.2012.

Judgment of the Court (Tenth Chamber) of 21 March 2013 — European Commission v French Republic

(Case C-197/12) (¹)

(Failure of a Member State to fulfil obligations — Taxation — VAT — Directive 2006/112/EC — Article 148 — Exemption of certain transactions intended for vessels carrying passengers for reward or used for the purpose of commercial activities — Condition that the vessels must be used for navigation on the high seas)

(2013/C 156/22)

Language of the case: French

Parties

Applicant: European Commission (represented by: F. Dintilhac and C. Soulay, Agents)

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

Re:

Failure of a Member State to fulfil obligations — Breach of Article 148(a), (c) and (d) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1) — Exemption of certain transactions intended for vessels carrying passengers for reward or used for the purpose of commercial activities — Condition that the vessels must be used for navigation on the high seas — Compatibility of a national measure which impermissibly extends the exemptions provided for by the directive

Operative part of the judgment

The Court:

1. Declares that, by not making the exemption from value added tax of transactions referred to in Article 262, Part II(2), (3), (6) and (7), of the Code général des impôts conditional on the requirement of use for navigation on the high seas, in respect of vessels carrying passengers for reward and those used for the purpose of commercial activities, the French Republic has failed to fulfil its obligations under Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, in particular Article 148(a), (c) and (d) thereof;