

(English Special Edition, 1968(II), p. 475) and Article 10 of Council Regulation (EEC) No 574/72 of 21 March 1972 fixing the procedure for implementing Regulation (EEC) No 1408/71 (English Special Edition, 1972(I), p. 159) — Concept of ‘family benefit’ — Permissibility of a national regulation providing for a benefit in respect of every dependent child by way of tax reduction for workers who carry out their professional activity in the territory of another Member State — Equality of treatment — Suspension of the grant of family benefit in the State of employment in the amount of the family benefits provided by the legislation of the State of residence — Rules to prevent overlapping

Operative part of the judgment

Articles 1(u)(i) and 4(1)(h) of Council Regulation (EEC) No 1408/71 of 14 June 1971 on the application of social security schemes to employed persons, to self-employed persons and to members of their families moving within the Community, in the version amended and updated by Council Regulation (EC) No 118/97 of 2 December 1996, as amended by Regulation (EC) No 647/2005 of the European Parliament and of the Council of 13 April 2005, must be interpreted as meaning that a benefit such as the child bonus introduced by the Law of 21 December 2007 on the child bonus is a family benefit within the meaning of that regulation.

⁽¹⁾ OJ C 200, 7.7.2012.

Judgment of the Court (Third Chamber) of 24 October 2013 (request for a preliminary ruling from the Administrativen sad Sofia-grad — Bulgaria) — Stoilov i Ko EOOD v Nachalnik na Mitnitsa Stolichna

(Case C-180/12) ⁽¹⁾

(Request for a preliminary ruling — Legal basis of the decision at issue in the main proceedings no longer present — Lack of relevance of the questions asked — No need to adjudicate)

(2013/C 367/17)

Language of the case: Bulgarian

Referring court

Administrativen sad Sofia-grad

Parties to the main proceedings

Applicant: Stoilov i Ko EOOD

Defendant: Nachalnik na Mitnitsa Stolichna

Re:

Reference for a preliminary ruling — Administrativen sad Sofia-grad — Interpretation of Commission Regulation (EC) No 1031/2008 of 19 September 2008, amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ 2008 L 291, p. 1) and Council Regulation No (EEC) No 2913/92 of 12 October 1992, establishing the Community Customs Code (OJ 1992 L 302, p. 1) as well as Articles 41(2)(a) and 47 of the Charter of Fundamental Rights of the European Union — Tariff classification of goods — Classification of goods (materials for the manufacture of awnings) under heading 5407 61 30 on account of its characteristics as ‘woven fabric’ or under heading 6303 92 10 on account of their sole intended purpose as ‘interior blinds’ — Enforcement order of a Member State requiring payment of a customs duty supplement and VAT after the findings in an expert’s report of the customs laboratory — Protection of legitimate expectation in light of the circumstances of the filing of the customs declaration

Operative part of the judgment

There is no need to answer the questions raised by the Administrativen sad Sofia-grad (Bulgaria).

⁽¹⁾ OJ C 194, 30.6.2012.

Judgment of the Court (Third Chamber) of 17 October 2013 (request for a preliminary ruling from the Finanzgericht Düsseldorf — Germany) — Yvon Welte v Finanzamt Velbert

(Case C-181/12) ⁽¹⁾

(Free movement of capital — Articles 56 EC to 58 EC — Inheritance tax — Deceased person and heir resident in a third country — Estate — Immovable property located in a Member State — Right to an allowance against the taxable value — Different treatment of residents and non-residents)

(2013/C 367/18)

Language of the case: German

Referring court

Finanzgericht Düsseldorf

Parties to the main proceedings

Applicant: Yvon Welte

Defendant: Finanzamt Velbert

Re:

Request for a preliminary ruling — Finanzgericht Düsseldorf — Interpretation of Articles 63 and 65 TFEU — Legislation of a Member State on inheritance tax fixing the tax-free part of the value of land at EUR 2 000 if the deceased person and the acquirer are resident in a third country, whereas the tax-free part is EUR 500 000 if either the deceased person or the acquirer is resident in the national territory

Operative part of the judgment

Articles 56 EC and 58 EC must be interpreted as precluding legislation of a Member State relating to the calculation of inheritance tax which provides that, in the event of inheritance of immovable property in that State, in a case where, as in the main proceedings, the deceased and the heir had a permanent residence in a third country, such as the Swiss Confederation, at the time of the death, the tax-free allowance is less than the allowance which would have been applied if at least one of them had been resident in that Member State at that time.

⁽¹⁾ OJ 2012 C 174, p. 20

Judgment of the Court (Third Chamber) of 17 October 2013 (request for a preliminary ruling from the Hof van Cassatie van België — Belgium) — United Antwerp Maritime Agencies (UNAMAR) NV v Navigation Maritime Bulgare

(Case C-184/12) ⁽¹⁾

(Rome Convention on the law applicable to contractual obligations — Articles 3 and 7(2) — Freedom of choice of the parties — Limits — Mandatory rules — Directive 86/653/EEC — Self-employed commercial agents — Contracts for sale or purchase of goods — Termination of the agency contract by the principal — National implementing legislation providing for protection going beyond the minimum requirements of the directive and providing also for protection for commercial agents in the context of contracts for the supply of services)

(2013/C 367/19)

Language of the case: Dutch

Referring court

Hof van Cassatie van België

Parties to the main proceedings

Applicant: United Antwerp Maritime Agencies (UNAMAR) NV

Defendant: Navigation Maritime Bulgare

Re:

Request for a preliminary ruling — Hof van Cassatie van België — Interpretation of Articles 3 and 7(2) of the Convention on the law applicable to contractual obligations, opened for signature in Rome on 19 June 1980 (OJ 1980 L 266, p. 1), and Council Directive 86/653/EEC of 18 December 1986 on the coordination of the laws of the Member States relating to self-employed commercial agents (OJ 1986 L 382, p. 17) — Freedom of choice of the parties — Limits — Commercial agency contract — Clause designating the law of the State of the principal to be the applicable law — Bringing of a case before the court of the commercial agent's place of establishment

Operative part of the judgment

Articles 3 and 7(2) of the Convention on the law applicable to contractual obligations opened for signature in Rome on 19 June 1980 must be interpreted as meaning that the law of a Member State of the European Union which meets the minimum protection requirements laid down by Council Directive 86/653/EEC of 18 December 1986 on the coordination of the laws of the Member States relating to self-employed commercial agents and which has been chosen by the parties to a commercial agency contract may be rejected by the court of another Member State before which the case has been brought in favour of the law of the forum, owing to the mandatory nature, in the legal order of that Member State, of the rules governing the situation of self-employed commercial agents, only if the court before which the case has been brought finds, on the basis of a detailed assessment, that, in the course of that transposition, the legislature of the State of the forum held it to be crucial, in the legal order concerned, to grant the commercial agent protection going beyond that provided for by that directive, taking account in that regard of the nature and of the objective of such mandatory provisions.

⁽¹⁾ OJ C 200, 7.7.2012.

Judgment of the Court (Second Chamber) of 17 October 2013 (request for a preliminary ruling from the Högsta domstolen — Sweden) — Billerud Karlsborg AB, Billerud Skärblacka AB v Naturvårdsverket

(Case C-203/12) ⁽¹⁾

(Directive 2003/87/EC — Scheme for greenhouse gas emission allowance trading — Penalty for excess emissions — Concept of excess emission — Equated with infringement of the obligation to surrender, within the time periods prescribed by the directive, a sufficient number of allowances to cover the emissions from the previous year — No exculpatory cause in the event of actual holding of non-surrendered allowances, unless force majeure — No possibility of varying the amount of the penalty — Proportionality)

(2013/C 367/20)

Language of the case: Swedish

Referring court

Högsta domstolen