Operative part of the judgment

1. *The provisions of Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment, as amended by Council Directive 94/5/EC of 14 February 1994, must be interpreted as not precluding national legislation, such as that at issue in the main proceedings, under which the right to deduct value added tax may be refused to taxable persons who are recipients of services and are in possession of invoices which are incomplete, even if those invoices are supplemented by the provision of information seeking to prove the occurrence, nature and amount of the transactions invoiced after such a refusal decision was adopted.*

2. *The principle of fiscal neutrality does not preclude the tax authority from refusing to refund the value added tax paid by a company providing services, in the case where the exercise of the right to deduct the value added tax levied on those services has been denied to the companies receiving those services by reason of the irregularities confirmed in the invoices issued by that service-providing company.*

([1]) OJ C 243, 11.8.2012.

Judgment of the Court (Second Chamber) of 13 June 2013 — Ryanair Ltd v European Commission, Italian Republic, Alitalia — Compagnia Aerea Italiana SpA

(Case C-287/12 P) ([1])

(Appeal — State aid — Loan granted by the Italian Republic to the airline company Alitalia — Decision declaring the aid unlawful and incompatible — Sale of assets of Alitalia — Decision finding no aid at the conclusion of the preliminary examination phase — Action for annulment — Locus standi — Interested party — Admissibility — Serious difficulties — Competence — Duty to state reasons)

(2013/C 225/61)

Language of the case: English

Parties

Appellant: Ryanair Ltd (represented by: E. Vahida, avocat, and I.-G. Metaxas-Maragkidis, dikigoros,)

Other parties to the proceedings: European Commission (represented by: L. Flynn and D. Grespan), Italian Republic (represented by: G. Palmieri, Agent, assisted by P. Gentili, avvocato dello Stato), Alitalia — Compagnia Aerea Italiana SpA, (represented by: G. Bellitti, avvocato)

Re:

Appeal brought against the judgment of the General Court (Fifth Chamber) of 28 March 2012 in Case T-123/09 *Ryanair* v *Commission*, by which the General Court dismissed an action seeking, first, the annulment in part of Commission Decision C(2008) 6743 of 12 November 2008 on the loan of EUR 300 million granted by Italy to Alitalia (Aid No C 26/08) (ex NN 31/08) (OJ 2009 L 52, p. 3), in so far as that decision did not order the recovery of the aid from Alitalia's successors, and, second, the annulment of Commission Decision C(2008) 6745 final of 12 November 2008 declaring that the procedure for selling off the assets of the Alitalia airline company, in the context of the extraordinary administrative procedure set to lead to the liquidation of that airline, does not constitute State aid, provided that the Italian authorities respect their commitments to ensure that the transactions will be carried out at the market price (Aid N 510/2008) (OJ 2009 C 46, p. 6)

Operative part of the judgment

The Court:

1. *Dismisses the appeal;*

2. *Orders Ryanair Ltd to bear, in addition to its own costs, the costs incurred by the European Commission and Alitalia — Compagnia Aerea Italiana SpA;*

3. *Orders the Italian Republic to bear its own costs*

([1]) OJ C 303, 6.10.2012.

Judgment of the Court (Fifth Chamber) of 27 June 2013 (request for a preliminary ruling from the Højesteret — Denmark) — Malaysia Dairy Industries Pte. Ltd v Ankenævnet for Patenter og Varemærker

(Case C-320/12) ([1])

(Approximation of laws — Directive 2008/95/EC — Article 4(4)(g) — Trade marks — Conditions for obtaining and continuing to hold a trade mark — Refusal of registration or invalidation — Concept of 'bad faith' of the applicant — Whether the applicant knows of the existence of a foreign mark)

(2013/C 225/62)

Language of the case: Danish

Referring court

Højesteret