

**Judgement of the Court (Second Chamber) of 21 November 2013 (request for a preliminary ruling from the Hoge Raad der Nederlanden (Netherlands)) — X v Minister van Financiën**

(Case C-302/12) <sup>(1)</sup>

*(Request for a preliminary ruling — Article 43 EC — Motor vehicles — Use in a Member State of a private motor vehicle registered in another Member State — Taxation of that vehicle in the first Member State when it was first used on the national road network and also in the second Member State when it was registered — Vehicle used by the citizen concerned for both private use and for going, from the Member State of origin, to the place of work situated in the first Member State)*

(2014/C 39/09)

Language of the case: Dutch

**Referring court**

Hoge Raad der Nederlanden

**Parties to the main proceedings**

Appellant: X

Respondent: Minister van Financiën

**Re:**

Request for a preliminary ruling — Hoge Raad der Nederlanden — Interpretation of Articles 21 TFEU, 45 TFEU, 49 TFEU and 56 TFEU — National legislation imposing a registration tax when a motor vehicle is first used on the national road network — Tax owed by a person residing in two Member States, including the Member State concerned, and using her motor vehicle there on a permanent basis — Vehicle registered in the other Member State — Exercise of powers of taxation by both Member States.

**Operative part of the judgment**

Article 43 EC must be interpreted as not precluding legislation of a Member State under which a motor vehicle, which is registered and is already the subject of taxation as a result of its registration in another Member State, is the subject of a tax when it is first used on the national road network, where that vehicle is intended, essentially, to be actually used on a long-term basis in both those Member States or is, in fact, used in that manner, as long as that tax is not discriminatory.

<sup>(1)</sup> OJ C 287, 22.9.2012.

**Judgment of the Court (Fifth Chamber) of 28 November 2013 — Council of the European Union v Manufacturing Support & Procurement Kala Naft Co., Tehran, European Commission**

(Case C-348/12 P) <sup>(1)</sup>

*(Appeal — Restrictive measures against the Islamic Republic of Iran with the aim of preventing nuclear proliferation — Measures directed against the Iranian oil and gas industry — Freezing of funds — Obligation to state reasons — Obligation to substantiate the measure)*

(2014/C 39/10)

Language of the case: French

**Parties**

Appellant: Council of the European Union (represented by: M. Bishop and R. Liudvinaviciute-Cordeiro, acting as Agents)

Other parties to the proceedings: Manufacturing Support & Procurement Kala Naft Co., Tehran (represented by: F. Esclatine and S. Perrotet, avocats), European Commission (represented by M. Konstantinidis and E. Cujo, acting as Agents)

**Re:**

Appeal lodged against the judgment of the General Court in Case T-509/10 *Manufacturing Support & Procurement Kala Naft*, by which the General Court annulled, in so far as they concern Manufacturing Support & Procurement Kala Naft Co., Tehran, Council Decision 2010/413/CFSP of 26 July 2010 concerning restrictive measures against Iran and repealing Common Position 2007/140/CFSP (OJ 2010 L 195, p. 39); Council Implementing Regulation (EU) No 668/2010 of 26 July 2010 implementing Article 7(2) of Regulation (EC) No 423/2007 concerning restrictive measures against Iran (OJ 2010 L 195, p. 25); Council Decision 2010/644/CFSP of 25 October 2010 amending Decision 2010/413 (OJ 2010 L 281, p. 81); Council Regulation (EU) No 961/2010 of 25 October 2010 on restrictive measures against Iran and repealing Regulation No 423/2007 (OJ 2010 L 281, p. 1) — Common foreign and security policy — Restrictive measures adopted against Iran with the aim of preventing nuclear proliferation — List of persons, bodies and entities to which the freezing of funds applies — Errors of law — Admissibility — Governmental organisation status of the entity concerned — Ability of such an organisation to rely on the protection of fundamental rights — Burden of proof

**Operative part of the judgment**

The Court:

1. Sets aside the judgment of the General Court of the European Union of 25 April 2012 in Case T-509/10 *Manufacturing Support & Procurement Kala Naft v Council*;
2. Dismisses the action for annulment brought by Manufacturing Support & Procurement Kala Naft Co., Tehran;