

**Re:**

Request for a preliminary ruling — Upper Tribunal (Tax and Chancery Chamber) — United Kingdom — Interpretation of Articles 132(1)(m), 133(d) and 134(b) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1) — Exemptions — Supply of services closely linked with sport or physical education — Sale by a non-profit-making body of rights to use a golf course for a certain period of time for the purpose of playing golf.

**Operative part of the judgment**

1. Article 134(b) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as not excluding from the exemption in Article 132(1)(m) of that directive a supply of services consisting in the grant, by a non-profit-making body managing a golf course and offering a membership scheme, of the right to use that golf course to visiting non-members of that body.
2. Article 133(d) of Directive 2006/112 must be interpreted as not allowing the Member States, in circumstances such as those in the main proceedings, to exclude from the exemption in Article 132(1)(m) of that directive a supply of services consisting in the grant of the right to use the golf course managed by a non-profit-making body offering a membership scheme when that supply is provided to visiting non-members of that body.

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(<sup>1</sup>) OJ C 32, 2.2.2013.

**Judgment of the Court (Fifth Chamber) of 19 December 2013 (request for a preliminary ruling from the Kúria — Hungary) — BDV Hungary Trading Kft, in liquidation v Nemzeti Adó- és Vámhivatal Közép-magyarországi Regionális Adó Főigazgatósága**

(Case C-563/12) (<sup>1</sup>)

(VAT — Directive 2006/112/EC — Article 146 — Exemptions on exportation — Article 131 — Conditions laid down by Member States — National legislation requiring that property intended to be exported leave the customs territory of the European Union within a fixed period of 90 days after supply)

(2014/C 52/35)

Language of the case: Hungarian

**Referring court**

Kúria

**Parties to the main proceedings**

Applicant: BDV Hungary Trading Kft, in liquidation

*Defendant:* Nemzeti Adó- és Vámhivatal Közép-magyarországi Regionális Adó Főigazgatósága

**Re:**

Request for a preliminary ruling — Kúria — Interpretation of Article 15 of Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment (OJ 1977 L 145, p. 1) and Articles 131, 146 and 273 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1) — Exemptions on exportation — Company producing and selling tinned food which sells goods intended to be sold by the purchaser in third countries — National legislation making the right to exemption from VAT with respect to the sale of goods for export outside the European Union subject to the condition that the period between the sale and the date when the goods leave the national territory does not exceed 90 days.

**Operative part of the judgment**

Articles 146(1) and 131 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as precluding national legislation under which, in the context of a supply for export, goods intended to be exported from the European Union must have left the territory of the European Union within a fixed period of three months or 90 days following the date of supply, where merely exceeding that time-limit results in the definitive loss for the taxable person of the right to exemption in relation to that supply.

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(<sup>1</sup>) OJ C 114, 20.4.2013.

**Judgment of the Court (Tenth Chamber) of 19 December 2013 — Koninklijke Wegenbouw Stevin BV v European Commission**

(Case C-586/12 P) (<sup>1</sup>)

(Appeal — Agreements, decisions and concerted practices — Netherlands market in road pavement bitumen — Fixing of the gross price of road pavement bitumen — Fixing of a rebate for road builders — Evidence — Principle of equal treatment — Unlimited jurisdiction — Proportionality of the fine — Review by the Court)

(2014/C 52/36)

Language of the case: Dutch

**Parties**

Appellant: Koninklijke Wegenbouw Stevin BV (represented by: E. Pijnacker Hordijk, lawyer)

*Other party to the proceedings:* European Commission (represented by: F. Ronkes Agerbeek, acting as Agent)

## Re:

Appeal brought against the judgment of the General Court (Sixth Chamber) of 27 September 2012 in Case T-357/06 *Koninklijke Wegenbouw Stevin v Commission*, by which the General Court dismissed an action, principally, for annulment of Commission Decision C(2006) 4090 final of 13 September 2006 relating to a proceeding under Article 81 [EC] (Case COMP/F/38.456 — Bitumen (Netherlands)), in so far as it concerns the applicant, and, in the alternative, for reduction of the fine imposed on the applicant by that decision

## Operative part of the judgment

*The Court:*

1. *Dismisses the appeal;*
2. *Orders Koninklijke Wegenbouw Stevin BV to pay the costs.*

<sup>(1)</sup> OJ C 71, 9.3.2013.

**Order of the Court (Sixth Chamber) of 14 November 2013 — TeamBank AG Nürnberg v Office for Harmonisation in the Internal Market (Trade Marks and Designs), Fercredit Servizi Finanziari SpA**

(Case C-524/12 P) <sup>(1)</sup>

**(Appeal — Community trade mark — Figurative mark f@ir Credit — Opposition by the proprietor of the Community figurative mark FERCREDIT — Refusal of registration)**

(2014/C 52/37)

*Language of the case: German*

## Parties

*Appellant:* TeamBank AG Nürnberg (represented by: D. Terheggen, lawyer)

*Other parties to the proceedings:* Office for Harmonisation in the Internal Market (Trade Marks and Designs) (represented by: G. Schneider, Agent), Fercredit Servizi Finanziari SpA (represented by: G. Petrocchi, A. Masetti Zannini de Concina and R. Cartella, lawyers)

## Re:

Appeal against the judgment of the General Court (Third Chamber) of 19 September 2012 in Case T-220/11 *TeamBank v OHMI — Fercredit Servizi Finanziari*, by which the General Court dismissed the action brought against the decision of the First Board of Appeal of OHIM of 3 February 2011 (Case R 719/2010-1) relating to opposition proceedings between Fercredit Servizi Finanziari SpA and TeamBank AG Nürnberg — Infringement of Article 8(1)(b) of Council Regu-

lation (EC) No 207/2009 of 26 February 2009 on the Community trade mark (OJ 2009 L 78, p. 1) — Likelihood of confusion between a figurative sign including the word element ‘f@ir Credit’ and an earlier international figurative mark including the word element ‘FERCREDIT’.

## Operative part of the order

1. *The appeal is dismissed.*
2. *Team Bank AG Nürnberg is ordered to pay the costs.*

<sup>(1)</sup> OJ C 9, 12.1.2013.

**Order of the Court of Justice (Tenth Chamber) of 5 December 2013 — Luigi Marcuccio v European Commission**

(Case C-534/12 P) <sup>(1)</sup>

**(Appeal — Action for review — Order of the General Court of the European Union declaring the action inadmissible — Assignment — Reassignment from the delegation in Luanda (Angola) to Brussels (Belgium) — Decision to pack and remove the applicant’s personal effects in his absence — Consequences of a later judgment of the General Court)**

(2014/C 52/38)

*Language of the case: Italian*

## Parties

*Appellant:* Luigi Marcuccio (represented by: G. Cipressa, avvocato)

*Other party to the proceedings:* European Commission (represented by: C. Berardis-Kayser and G. Gattinara, acting as Agents)

## Re:

Appeal against the order of the General Court (Third Chamber) of 11 September 2012 in Case T-241/03 *REV Marcuccio v Commission* by which that court dismissed an application for review of the order of the General Court of 17 May 2006 in Case T-241/03 *Marcuccio v Commission* — Breach of the first subparagraph of Article 64(4) and Article 127(2) of the Rules of Procedure of the General Court — Breach of the first and second subparagraphs of Article 44 of the Statute of the Court of Justice — Breach of Article 47 of the Charter of Fundamental Rights of the European Union.

## Operative part of the order

1. *The appeal is dismissed.*
2. *Mr Luigi Marcuccio is ordered to pay the costs.*

<sup>(1)</sup> OJ C 71, 9.3.2013