

V

(Announcements)

COURT PROCEEDINGS

COURT OF JUSTICE

Order of the Court (Seventh Chamber) of 6 March 2014 — Northern Ireland Department of Agriculture and Rural Development v European Commission

(Case C-248/12 P) ⁽¹⁾

(Appeal — EAGGF, EAGF and EAFRD — Expenditure excluded from European Union financing — Admissibility of the action for annulment — Situation of the appellant not directly affected by the contested decision)

(2014/C 184/02)

Language of the case: English

Parties

Appellant: Northern Ireland Department of Agriculture and Rural Development (represented by: K. Brown, Solicitor)

Other party to the proceedings: European Commission (represented by: N. Donnelly and P. Rossi, Agents)

Re:

Appeal against the Order of 6 March 2012 in Case T-453/10 *Northern Ireland Department of Agriculture and Rural Development v Commission*, by which the General Court (Eighth Chamber) dismissed as inadmissible an action for partial annulment of Commission Decision 2010/399/EU (notified under No C(2010) 4894) of 15 July 2010 excluding from European Union financing certain expenditure incurred by the Member States under the Guarantee Section of the European Agricultural Guidance and Guarantee Fund (EAGGF), under the European Agricultural Guarantee Fund (EAGF) and under the European Agricultural Fund for Rural Development (EAFRD) (OJ 2010 L 184, p. 6), to the extent that it excludes certain expenditure incurred by the United Kingdom of Great Britain and Northern Ireland

Operative part of the order

1. *Dismisses the appeal;*
2. *Orders the Northern Ireland Department of Agriculture and Rural Development to pay the costs of this appeal.*

⁽¹⁾ OJ C 200, 7.7.2012.

Order of the Court (Tenth Chamber) of 6 March 2014 (request for a preliminary ruling from the Hof van Beroep te Gent — Belgium) — Bloomsbury NV v Belgische Staat

(Case C-510/12) ⁽¹⁾

(Article 99 of the Rules of Procedure — Fourth Directive 78/660/EEC — Article 2(3) — Principle of a true and fair view — Article 2(4) — Obligation to inform — Article 2(5) — Obligation to depart from the principle of a true and fair view — Article 32 — Valuation method based on historical cost — Acquisition by a company of an asset free of charge)

(2014/C 184/03)

Language of the case: Dutch

Referring court

Hof van Beroep te Gent

Parties to the main proceedings

Applicant: Bloomsbury NV

Defendant: Belgische Staat

Re:

Request for a preliminary ruling — Hof van Beroep te Gent (Belgium) — Interpretation of Article 2(3), (4) and (5) of Fourth Council Directive 78/660/EEC of 25 July 1978 based on Article 54(3)(g) of the Treaty on the annual accounts of certain types of companies (OJ 1978 L 222, p. 11) — Principle of a true and fair view — Acquisition by a company of an important asset free of charge — Not possible for the company to enter the value of that acquisition in its accounts as a distorted impression would thereby be given of its assets, financial situation and results

Operative part of the order

Paragraphs 3, 4 and 5 of Article 2 of Fourth Council Directive 78/660/EEC of 25 July 1978 based on Article [44(2)(g) EC] on the annual accounts of certain types of companies must be interpreted as meaning that, where a company acquires an important asset free of charge, it is under no obligation to enter that asset in the accounts at its true value.

⁽¹⁾ OJ C 46, 16.2.2013.

Order of the Court (Seventh Chamber) of 20 March 2014 (request for a preliminary ruling from the Naczelny Sąd Administracyjny — Poland) — Gmina Wrocław v Minister Finansów

(Case C-72/13) ⁽¹⁾

(VAT — Directive 2006/112/EC — Disposal by a municipality of parts of its assets)

(2014/C 184/04)

Language of the case: Polish

Referring court

Naczelny Sąd Administracyjny

Parties to the main proceedings

Applicant: Gmina Wrocław

Defendant: Minister Finansów

Re:

Request for a preliminary ruling — Naczelny Sąd Administracyjny — Interpretation of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1) — Taxation of the transactions of a municipality — Sale of property acquired by operation of law, by inheritance or by donation — Transfer of such property to companies