

Operative part of the judgment

Articles 306 to 310 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as meaning that where, in the context of a tourist service provided to a tourist in return for an all-inclusive price imposed in conformity with those provisions, a travel agent provides to that tourist an in-house transport service which forms part of that tourist service, that supply of services is subject to the normal value added tax regime, *inter alia* in relation to the tax rate, and not to the special value added tax scheme applicable to transactions carried out by travel agents. In accordance with Article 98 of that directive, if the Member States have provided for a reduced rate of value added tax for transport services, that reduced rate applies to that supply of services.

(¹) OJ C 25, 28.1.2012.

Judgment of the Court (Eighth Chamber) of 25 October 2012 (reference for a preliminary ruling from the Korkein hallinto-oikeus — Finland) — Anssi Ketelä

(Case C-592/11) (¹)

(Agriculture — Regulations (EC) No 1698/2005 and 1974/2006 — Setting up aid for young farmers — Conditions for grant — Setting up for the first time on an agricultural holding as head of the holding — Conditions governing applicability where the person concerned sets up using a legal person)

(2012/C 399/12)

Language of the case: Finnish

Referring court

Korkein hallinto-oikeus

Parties to the main proceedings

Applicant: Anssi Ketelä

Re:

Reference for a preliminary ruling — Korkein hallinto-oikeus — Interpretation of Article 22(1)(a) of Council Regulation (EC) No 1698/2005 of 20 September 2005 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD) (OJ 2005 L 277, p. 1) and Article 13(4) and (6) of Commission Regulation (EC) No 1974/2006 of 15 December 2006 laying down detailed rules for the application of Council Regulation (EC) No 1698/2005 (OJ 2006 L 368, p. 15) — Conditions for the grant of setting-up support for young farmers — First establishment support on an agricultural holding as heading of holding — Setting-up support granted to a natural person on the basis of acquiring a family farm —

Interruption of the payment of the support on the ground that the recipient of the support had previously been a minority shareholder and general manager of a joint-stock company rearing pigs in particular.

Operative part of the judgment

Article 22(1)(a) of Council Regulation (EC) No 1698/2005 of 20 September 2005 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD) must be interpreted as meaning that the requirement laid down by that provision that the person concerned must be setting up for the first time on an agricultural holding as 'head of the holding' means, in a situation in which the person concerned sets up using a limited company, that he has effective and long-term control and management of the agricultural holding.

While it is open to the Member States to lay down conditions from which it may be concluded that an aid applicant has the capacity of head of the holding, this is subject to the proviso that such conditions do not go beyond the framework that they aim to define and, therefore, in compliance with the objectives pursued by Regulation No 1698/2005, ensure that that applicant has effective and long-term control and management of the agricultural holding. National provisions such as those at issue in the main proceedings satisfy such requirements as they provide that where a young farmer sets up using a legal person, the grant of aid is conditional on the fact that he has the decision-making power in the company, which requires that he holds more than half of the shares in that company and that those shares represent more than half of the votes.

(¹) OJ C 49, 18.2.2012.

Appeal brought on 27 February 2012 by Stefan Städter against the order of the General Court (First Chamber) delivered on 16 December 2011 in Case T-532/11 Stefan Städter v European Central Bank

(Case C-102/12 P)

(2012/C 399/13)

Language of the case: German

Parties

Appellant: Stefan Städter (represented by: M.C. Kerber, Rechtsanwalt)

Other party to the proceedings: European Central Bank

By its order of 15 November 2012, the Court of Justice of the European Union (Sixth Chamber) dismissed the appeal and ordered the appellant to bear his own costs.