

## V

(Announcements)

## COURT PROCEEDINGS

## COURT OF JUSTICE

**Opinion of the Court (Full Court) of 18 December 2014 — European Commission****(Opinion 2/13) <sup>(1)</sup>*****(Opinion pursuant to Article 218(11) TFEU — Draft international agreement — Accession of the European Union to the European Convention for the Protection of Human Rights and Fundamental Freedoms — Compatibility of the draft agreement with the EU and FEU Treaties)***

(2015/C 065/02)

*Language of the procedure: all official languages***Requested by**

European Commission (represented by: L. Romero Requena, H. Krämer, C. Ladenburger and B. Smulders, acting as Agents)

**Operative part**

*The agreement on the accession of the European Union to the European Convention for the Protection of Human Rights and Fundamental Freedoms is not compatible with Article 6(2) TEU or with Protocol (No 8) relating to Article 6(2) of the Treaty on European Union on the accession of the Union to the European Convention on the Protection of Human Rights and Fundamental Freedoms.*

<sup>(1)</sup> OJ C 260, 7.9.2013.

**Judgment of the Court (Grand Chamber) of 18 December 2014 — United Kingdom of Great Britain and Northern Ireland v Council of the European Union****(Case C-81/13) <sup>(1)</sup>*****(Actions for annulment — Coordination of social security systems — EEC-Turkey Association Agreement — Council decision on the position to be taken on behalf of the European Union within the Association Council — Choice of legal basis — Article 48 TFEU — Article 79(2)(b) TFEU — Article 217 TFEU)***

(2015/C 065/03)

*Language of the case: English***Parties**

*Applicant:* United Kingdom of Great Britain and Northern Ireland (represented by: M. Holt, C. Murrell, E. Jenkinson and S. Behzadi Spencer, Agents, and A. Dashwood QC)

*Intervener in support of the applicant:* Ireland (represented by: L. Williams, Agent, and N. Travers, BL)

*Defendant:* Council of the European Union (represented by: E. Finnegan and M. Chavrier, Agents)

*Intervener in support of the defendant:* European Commission (represented by: A. Aresu, J. Enegren and S. Pardo Quintillán, Agents)

### **Operative part of the judgment**

*The Court:*

- 1) *Dismisses the action;*
- 2) *Orders the United Kingdom of Great Britain and Northern Ireland to pay the costs;*
- 3) *Orders Ireland and the European Commission to bear their own costs.*

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

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### **Judgment of the Court (Second Chamber) of 18 December 2014 (request for a preliminary ruling from the Hoge Raad der Nederlanden — Netherlands) — Staatssecretaris van Financiën v X**

**(Case C-87/13) <sup>(1)</sup>**

***(Reference for a preliminary ruling — Freedom of establishment — Tax legislation — Income tax — Non-resident taxpayer — Deductibility of costs relating to a historic building occupied by its owner — Costs not deductible in respect of a historic building solely on the ground that it is not listed in the State of taxation, whereas it is listed in the State of residence)***

**(2015/C 065/04)**

*Language of the case:* Dutch

### **Referring court**

Hoge Raad der Nederlanden

### **Parties to the main proceedings**

*Appellant:* Staatssecretaris van Financiën

*Respondent:* X

### **Operative part of the judgment**

Article 49 TFEU must be interpreted as not precluding legislation of a Member State under which, on the ground of protection of the national cultural and historical heritage, costs relating to listed historic buildings may be deducted solely by owners of historic buildings situated in its territory, provided that that possibility is available to owners of historic buildings which may form part of the cultural and historical heritage of that Member State despite being located in the territory of another Member State.

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<sup>(1)</sup> OJ C 141, 18.5.2013.