

Operative part of the judgment

Articles 65, 90(1), 168(a), 185(1) and 193 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as requiring that the deduction of value added tax made by the recipient of an invoice drawn up with a view to a payment being made on account in relation to the supply of goods be adjusted where, in circumstances such as those in the main proceedings, that supply is ultimately not made, even if the supplier remains liable for that tax and has not refunded the payment made on account.

⁽¹⁾ OJ C 129, 4.5.2013.

Judgment of the Court (Sixth Chamber) of 13 March 2014 (request for a preliminary ruling from the Landgericht Köln — Germany) — Zentrale zur Bekämpfung unlauteren Wettbewerbs eV v ILME GmbH

(Case C-132/13) ⁽¹⁾

(Request for a preliminary ruling — Approximation of laws — Directive 2006/95/EC — Definition of ‘electrical equipment’ — CE conformity marking — Housing for multipole electrical connectors)

(2014/C 135/16)

Language of the case: German

Referring court

Landgericht Köln

Parties to the main proceedings

Applicant: Zentrale zur Bekämpfung unlauteren Wettbewerbs eV

Defendant: ILME GmbH

Re:

Request for a preliminary ruling — Landgericht Köln — Interpretation of Articles 1, 8 and 10 of, and Annexes II to IV to, Directive 2006/95/EC of the European Parliament and of the Council of 12 December 2006 on the harmonisation of the laws of Member States relating to electrical equipment designed for use within certain voltage limits (OJ 2006 L 374, p. 10) — Notion of ‘electrical equipment’ — Prohibition of affixing the ‘CE’ conformity marking to the housings of multipole connectors sold as separate parts.

Operative part of the judgment

Article 1 of Directive 2006/95/EC of the European Parliament and of the Council of 12 December 2006 on the harmonisation of the laws of Member States relating to electrical equipment designed for use within certain voltage limits must be interpreted as meaning that housing for multipole connectors for industrial use, such as those at issue in the main proceedings, is covered by the definition of ‘electrical equipment’ for the purposes of that provision and must, therefore, bear the CE marking as long as its proper incorporation and use for the purpose for which it was made does not mean that it ceases to comply with the relevant safety requirements for which it has been examined.

⁽¹⁾ OJ C 164, 8.6.2013.
