

Judgment of the Court (Fifth Chamber) of 12 February 2015 (request for a preliminary ruling from the First-tier Tribunal (Tax Chamber) — United Kingdom) — Raytek GmbH, Fluke Europe BV v Commissioners for Her Majesty's Revenue and Customs

(Case C-134/13) ⁽¹⁾

(Reference for a preliminary ruling — Common Customs Tariff — Tariff classification — Combined Nomenclature — Infrared thermal imagers)

(2015/C 118/03)

Language of the case: English

Referring court

First-tier Tribunal (Tax Chamber)

Parties to the main proceedings

Applicants: Raytek GmbH, Fluke Europe BV

Defendant: Commissioners for Her Majesty's Revenue and Customs

Operative part of the judgment

Examination of the question referred has not revealed any factor capable of affecting the validity of Commission Regulation (EU) No 314/2011 of 30 March 2011 concerning the classification of certain goods in the Combined Nomenclature.

⁽¹⁾ OJ C 141, 18.5.2013.

Judgment of the Court (Seventh Chamber) of 12 February 2015 — European Commission v IPK International — World Tourism Marketing Consultants GmbH

(Case C-336/13 P) ⁽¹⁾

(Appeals — Commission decision ordering the repayment of financial assistance — Compliance with a judgment of the General Court of the European Union — Distinction between default interest and compensatory interest — Calculation of interest)

(2015/C 118/04)

Language of the case: German

Parties

Appellant: European Commission (represented by: F. Dintilhac, G. Wilms and G. Zavvos, acting as Agents)

Other party to the proceedings: IPK International — World Tourism Marketing Consultants GmbH (represented by: C. Pitschas, Rechtsanwalt)

Operative part of the judgment

The Court:

- 1) Sets aside the judgment of the General Court of the European Union in *IPK International v Commission* (T-671/11, EU: T:2013:163) to the extent that it orders the default interest payable by the European Commission to IPK International — World Marketing Consultants GmbH to be fixed on the basis of the amount of the principal debt, plus the interest that has already accrued;
- 2) Dismisses the appeal as to the remainder;
- 3) Orders that the default interest payable by the European Commission to IPK International — World Marketing Consultants GmbH be calculated solely on the basis of the amount of the principal debt;