

- 3) Article 140(a) and (b) of Directive 2006/112, as amended by Directive 2007/75, must be interpreted as meaning that the exemption from value added tax provided for in that provision also applies where the intra-Community acquisition of dental prostheses originates from a Member State which has implemented the derogating and transitional arrangements provided for in Article 370 of that directive.

<sup>(1)</sup> OJ C 178, 22.6.2013.

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**Judgment of the Court (Fifth Chamber) of 5 March 2015 (request for a preliminary ruling from the Tribunal do Trabalho de Leiria — Portugal) — Modelo Continente Hipermercados SA v Autoridade para as Condições de Trabalho — Centro Local do Lis (ACT)**

(Case C-343/13) <sup>(1)</sup>

*(Reference for a preliminary ruling — Rules on mergers of public limited liability companies — Directive 78/855/EEC — Merger by acquisition — Article 19 — Effects — Transfer of all the assets and liabilities of the company being acquired to the acquiring company — Infringement by the company being acquired prior to its acquisition — Administrative decision confirming infringement post-acquisition — National law — Transfer of the acquired company's liability for administrative offences — Lawfulness)*

(2015/C 138/06)

Language of the case: Portuguese

**Referring court**

Tribunal do Trabalho de Leiria

**Parties to the main proceedings**

Applicant: Modelo Continente Hipermercados SA

Defendant: Autoridade para as Condições de Trabalho — Centro Local do Lis (ACT)

**Operative part of the judgment**

Article 19(1) of Third Council Directive 78/855/EEC of 9 October 1978 based on Article 54(3)(g) of the Treaty concerning mergers of public limited liability companies, as amended by Directive 2009/109/EC of the European Parliament and of the Council of 16 September 2009, must be interpreted as meaning that a 'merger by acquisition' in Article 3(1) of the directive results in the transfer to the acquiring company of the obligation to pay a fine imposed by final decision adopted after the merger by acquisition for infringements of employment law committed by the acquired company prior to that merger.

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

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**Judgment of the Court (Third Chamber) of 26 February 2015 (request for a preliminary ruling from the Centrale Raad van Beroep — Netherlands) — B. Martens v Minister van Onderwijs, Cultuur en Wetenschap**

(Case C-359/13) <sup>(1)</sup>

*(Reference for a preliminary ruling — Freedom of movement for persons — Articles 20 TFEU and 21 TFEU — National of a Member State — Residence in another Member State — Studies pursued in an overseas country or territory — Maintenance of the grant of funding for higher education — 'Three-out-of-six-years' residence rule — Restriction — Justification)*

(2015/C 138/07)

Language of the case: Dutch

**Referring court**

Centrale Raad van Beroep