

- 2) Article 138(1) of Directive 2006/112, as amended by Directive 2010/88, must be interpreted as having direct effect, so that it may be relied upon by taxable persons before national courts against the State in order to obtain an exemption from value added tax in respect of an intra-Community supply of goods.

⁽¹⁾ OJ C 344, 23.11.2013.

Judgment of the Court (Seventh Chamber) of 9 October 2014 (request for a preliminary ruling from the Juzgado Contencioso-Administrativo No 1 de Ferrol — Spain) — Ministerio de Defensa, Navantia SA v Concello de Ferrol

(Case C-522/13) ⁽¹⁾

(Request for a preliminary ruling — Competition — State aid — Article 107(1) TFEU — Concept of ‘State aid’ — Property tax on immovable property — Tax exemption)

(2014/C 439/16)

Language of the case: Spanish

Referring court

Juzgado Contencioso-Administrativo No 1 de Ferrol

Parties to the main proceedings

Applicants: Ministerio de Defensa, Navantia SA

Defendant: Concello de Ferrol

Operative part of the judgment

On a proper construction of Article 107(1) TFEU, the exemption from property tax of a plot of land belonging to the State and made available to an undertaking whose capital is wholly State-owned and which produces, from that plot of land, goods and services that may be traded between Member States on markets open to competition may constitute State aid prohibited by that provision. It is for the referring court, however, to determine whether, in the light of all the relevant evidence in the dispute before it, assessed by reference to the interpretative guidance provided by the Court of Justice of the European Union, that tax exemption falls to be categorised as State aid within the meaning of that provision.

⁽¹⁾ OJ C 367, 14.12.2013.

Judgment of the Court (Ninth Chamber) of 9 October 2014 (request for a preliminary ruling from the Finanzgericht Hamburg — Germany) — Douane Advies Bureau Rietveld v Hauptzollamt Hannover

(Case C-541/13) ⁽¹⁾

(Reference for a preliminary ruling — Customs union and common customs tariff — Tariff classification — Heading 3822 — Concept of ‘diagnostic or laboratory reagents’ — Indicators of exposure to a predetermined target temperature)

(2014/C 439/17)

Language of the case: German

Referring court

Finanzgericht Hamburg

Parties to the main proceedings

Applicant: Douane Advies Bureau Rietveld

Defendant: Hauptzollamt Hannover