Parties to the main proceedings

Applicant: 'Oliver Medical' SIA

Defendant: Valsts ieņēmumu dienests

Operative part of the judgment

The Combined Nomenclature set out in Annex I to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff as amended, successively, by Commission Regulation (EC) No 1214/2007 of 20 September 2007, Commission Regulation (EC) No 1031/2008 of 19 September 2008, Commission Regulation (EC) No 948/2009 of 30 September 2009, Commission Regulation (EU) No 861/2010 of 5 October 2010 and Commission Regulation (EU) No 1006/2011 of 27 September 2011 must be interpreted as meaning that, in order to determine whether goods, such as those at issue in the main proceedings, must be classified as medical instruments or appliances, under heading 9018 of the Combined Nomenclature, or as mechano-therapy appliances, under heading 9019 thereof, or rather as electrical apparatus, having an individual function, under heading 8543 thereof, it is appropriate to take account of all the relevant factors in the case, to the extent that they relate to characteristics and objective properties inherent to those goods. Among the relevant factors, it is necessary to assess the use for which the product is intended by the manufacturer and the methods and place of its use. Thus, the fact that the product is intended to treat one or more different pathologies and that that treatment must be carried out in an authorised medical centre and under the supervision of a practitioner are indications capable of establishing that that product is intended for medical use. Conversely, the fact that a product mainly brings about aesthetic improvement, that it may be operated outside a medical environment, for example in a beauty parlour, and without the intervention of a practitioner are indications that that product is not intended for medical use. The dimensions, weight and technology used are not decisive factors for the classification of goods, such as those at issue in the main proceedings, under heading 9018 of the Combined Nomenclature.

([1]) OJ C 377, 21.12.2013.

Judgment of the Court (Third Chamber) of 5 March 2015 (request for a preliminary ruling from the Tallinna ringkonnakohus — Estonia) — Tallinna Ettevõtlusamet v Statoil Fuel & Retail Eesti AS

(Case C-553/13) ([1])

(Reference for a preliminary ruling — Indirect taxation — Excise duties — Directive 2008/118/EC — Article 1(2) — Liquid fuel subject to excise duty — Sales tax — Concept of 'specific purpose' — Predetermined allocation — Organisation of public transport within the territory of a city)

(2015/C 138/16)

Language of the case: Estonian

Referring court

Tallinna ringkonnakohus

Parties to the main proceedings

Applicant: Tallinna Ettevõtlusamet

Defendant: Statoil Fuel & Retail Eesti AS

Operative part of the judgment

Article 1(2) of Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC must be interpreted as not permitting a tax such as that at issue in the main proceedings, in so far as it is levied on retail sales of liquid fuel subject to excise duty, to be regarded as having a specific purpose within the meaning of that provision where that tax is intended to finance the organisation of public transport within the territory of the authority imposing the tax and where that authority is required to undertake and finance such transport irrespective of the existence of that tax, even if the revenue from that tax has been used solely for the purpose of performing that activity. The provision in question must therefore be interpreted as precluding national rules such as those at issue in the main proceedings instituting such a tax on retail sales of liquid fuel subject to excise duty.

([1]) OJ C 15, 18.1.2014.

Judgment of the Court (Grand Chamber) of 24 February 2015 (request for a preliminary ruling from the Bundesfinanzhof — Germany) — Finanzamt Dortmund-Unna v Josef Grünewald

(Case C-559/13) ([1])

(Reference for a preliminary ruling — Free movement of capital — Direct taxation — Income tax — Deductibility of support payments made in consideration for a gift by way of anticipated succession — Exclusion of non-residents)

(2015/C 138/17)

Language of the case: German

Referring court

Bundesfinanzhof

Parties to the main proceedings

Applicant: Finanzamt Dortmund-Unna

Defendant: Josef Grünewald

Operative part of the judgment

Article 63 TFEU must be interpreted as precluding legislation of a Member State which does not permit a non-resident taxpayer who has received in that Member State commercial income generated by shares in a business which were transferred to him by a relative in the course of a gift by way of anticipated succession to deduct from that income the annuities which he has paid to that relative in consideration for that gift, whereas that legislation allows a resident taxpayer to make such a deduction.

([1]) OJ C 45, 15.2.2014.