

Parties to the main proceedings

Applicant: 'go fair' Zeitarbeit OHG

Defendant: Finanzamt Hamburg-Altona

Operative part of the judgment

Article 132(1)(g) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as meaning that neither State-examined care workers who provide their services directly to persons in need of care nor a temporary-work agency which supplies such workers to establishments recognised as being devoted to social wellbeing come within the scope of 'bodies recognised as being devoted to social wellbeing' contained in that provision.

⁽¹⁾ OJ C 71, 8.3.2014.

Judgment of the Court (Second Chamber) of 11 March 2015 (request for a preliminary ruling from the Cour de cassation — France) — Jean-Bernard Lafonta v Autorité des marchés financiers

(Case C-628/13) ⁽¹⁾

(Reference for a preliminary ruling — Approximation of laws — Directive 2003/6/EC — Article 1, point (1) — Directive 2003/124/EC — Article 1(1) — Inside information — Concept of 'information of a precise nature' — Potential effect in a particular direction on the prices of financial instruments)

(2015/C 146/06)

Language of the case: French

Referring court

Cour de cassation

Parties to the main proceedings

Appellant: Jean-Bernard Lafonta

Respondent: Autorité des marchés financiers

Operative part of the judgment

On a proper construction of point (1) of Article 1 of Directive 2003/6/EC of the European Parliament and of the Council of 28 January 2003 on insider dealing and market manipulation (market abuse) and Article 1(1) of Commission Directive 2003/124/EC of 22 December 2003 implementing Directive 2003/6/EC of the European Parliament and of the Council as regards the definition and public disclosure of inside information and the definition of market manipulation, in order for information to be regarded as being of a precise nature for the purposes of those provisions, it need not be possible to infer from that information, with a sufficient degree of probability, that, once it is made public, its potential effect on the prices of the financial instruments concerned will be in a particular direction.

⁽¹⁾ OJ C 39, 8.2.2014.
