

### Operative part of the judgment

Articles 18(1)(d) and 22 of Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment, as amended by Council Directive 91/680/EEC of 16 December 1991, must be interpreted as containing formal requirements relating to the right to deduct, failure to comply with which, in circumstances such as those at issue in the main proceedings, cannot result in the loss of that right.

<sup>(1)</sup> OJ C 24, 25.1.2014.

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### Judgment of the Court (Tenth Chamber) of 11 December 2014 — European Commission v Hellenic Republic

(Case C-677/13) <sup>(1)</sup>

*(Failure of a Member State to fulfil obligations — Environment — Directive 1999/31/EC — Articles 6(a), 8, 9(a) to (c), 11(1) and 12 — Directive 2008/98/EC — Articles 13, 23 and 36(1) — Waste management — Placing of waste in landfill — No valid landfill authorisation — Malfunctions in the operation of the landfill site)*

(2015/C 046/20)

Language of the case: Greek

### Parties

Applicant: European Commission (represented by: M. Patakia and E. Sanfrutos Cano, acting as Agents)

Defendant: Hellenic Republic (represented by: E. Skandalou, acting as Agent)

### Operative part of the judgment

The Court:

1. Declares, as regards the Kiato landfill site, that:

- by failing to take the necessary measures to ensure that waste management at the Kiato landfill site is carried out without endangering human health and without harming the environment and to ensure that the abandonment, dumping or uncontrolled management of waste at said landfill site is prohibited, the Hellenic Republic has failed to fulfil its obligations under Articles 13 and 36(1) of Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives;
- by tolerating the operation of the said landfill site without a valid permit complying with the conditions and content laid down for the grant of such a permit and, consequently, without the holder of the waste or the operator of the said landfill site being able to prove, before or at the time of delivery of the waste, that the waste can be accepted at the site in accordance with the conditions set out in the permit, the Hellenic Republic has failed to fulfil its obligations under Articles 8, 9(a) to (c) and 11(1)(a) of Council Directive 1999/31/EC of 26 April 1999 on the landfill of waste and Article 23 of Directive 2008/98; and
- in failing to ensure that, during the operational phase of a landfill, the operator implements the control and monitoring programme referred to in Annex III to Directive 1999/31, the Hellenic Republic has failed to fulfil its obligations under Article 12(a) of that directive.

2. Dismisses the action as to the remainder;

3. Orders the Hellenic Republic to pay the costs.

<sup>(1)</sup> OJ C 52, 22.2.2014.