2. *Article 107(1) TFEU must be interpreted as meaning that, if the activity of money order operations enabling the payment of retirement pensions constitutes an economic activity, the grant by a Member State of an exclusive right to pay retirement pensions by money order to an undertaking such as that at issue in the main proceedings is not, however, caught by that provision, in so far as that service constitutes a service of general economic interest, the remuneration for which represents compensation for the services carried out by that undertaking to discharge its public service obligation.*

(1) OJ C 194, 24.6.2014.

Judgment of the Court (Second Chamber) of 22 October 2015 — AC Treuhand AG v European Commission

(Case C-194/14 P) (1)

(Appeal — Competition — Agreements, decisions and concerted practices — European tin stabiliser and ESBO/esters heat stabiliser markets — Article 81(1) EC — Scope — Consultancy firm not operating on the relevant markets — Definition of 'agreement between undertakings' and 'concerted practice' — Calculation of the amount of fines — The 2006 Guidelines on the method of setting fines — Unlimited jurisdiction)

(2015/C 414/06)

Language of the case: German

Parties

Appellant: AC Treuhand AG (represented by: C. Steinle, I. Bodenstein and C. von Köckritz, Rechtsanwälte)

Other party to the proceedings: European Commission (represented by: H. Leupold, F. Ronkes Agerbeek and R. Sauer, acting as Agents)

Operative part of the judgment

The Court:

1. *Dismisses the appeal.*

2. *Orders AC-Treuhand AG to pay the costs.*

(1) OJ C 184, 16.6.2014.

Judgment of the Court (Fourth Chamber) of 22 October 2015 (request for a preliminary ruling from the Handelsgericht Wien — Austria) — Thomas Cook Belgium NV v Thurner Hotel GmbH

(Case C-245/14) (1)

(Reference for a preliminary ruling — Area of freedom, security and justice — Regulation (EC) No 1896/2006 — European order for payment procedure — Late statement of opposition — Article 20(2) — Application for review of the European order for payment — Objection to the jurisdiction of the court of origin — European order for payment wrongly issued having regard to the requirements laid down in the regulation — Not 'clearly' wrongly issued — No 'exceptional' circumstances)

(2015/C 414/07)

Language of the case: German

Referring court

Handelsgericht Wien

Parties to the main proceedings

Applicant: Thomas Cook Belgium NV

Defendant: Thurner Hotel GmbH

Operative part of the judgment

Article 20(2) of Regulation (EC) No 1896/2006 of the European Parliament and of the Council of 12 December 2006 creating a European order for payment procedure, as amended by Commission Regulation (EU) No 936/2012 of 4 October 2012, must be interpreted as precluding, in circumstances such as those at issue in the main proceedings, a defendant on whom a European order for payment has been served in accordance with that regulation from being entitled to apply for a review of that order by claiming that the court of origin incorrectly held that it had jurisdiction on the basis of allegedly false information provided by the claimant in the application form.

([1]) OJ C 303, 8.9.2014.

Judgment of the Court (Fifth Chamber) of 22 October 2015 (request for a preliminary ruling from the Högsta förvaltningsdomstolen — Sweden) — Skatteverket v David Hedqvist

(Case C-264/14) ([1])

(Reference for a preliminary ruling — Common system of value added tax (VAT) — Directive 2006/112/EC — Articles 2(1)(c) and 135(1)(d) to (f) — Services for consideration — Transactions to exchange the 'bitcoin' virtual currency for traditional currencies — Exemption)

(2015/C 414/08)

Language of the case: Swedish

Referring court

Högsta förvaltningsdomstolen

Parties to the main proceedings

Applicant: Skatteverket

Defendant: David Hedqvist

Operative part of the judgment

1. *Article 2(1)(c) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as meaning that transactions such as those at issue in the main proceedings, which consist of the exchange of traditional currency for units of the 'bitcoin' virtual currency and vice versa, in return for payment of a sum equal to the difference between, on the one hand, the price paid by the operator to purchase the currency and, on the other hand, the price at which he sells that currency to his clients, constitute the supply of services for consideration within the meaning of that article.*

2. *Article 135(1)(e) of Directive 2006/112 must be interpreted as meaning that the supply of services such as those at issue in the main proceedings, which consist of the exchange of traditional currencies for units of the 'bitcoin' virtual currency and vice versa, performed in return for payment of a sum equal to the difference between, on the one hand, the price paid by the operator to purchase the currency and, on the other hand, the price at which he sells that currency to his clients, are transactions exempt from VAT, within the meaning of that provision.*