

Judgment of the Court (Third Chamber) of 17 December 2015 (request for a preliminary ruling from the Dioikitiko Efeteio Athinon — Greece) — Viamar — Elliniki Aftokiniton kai Genikon Epicheiriseon AE v Elliniko Dimosio

(Case C-402/14) ⁽¹⁾

(References for a preliminary ruling — Free movement of goods — Tax provisions — Internal taxation — Customs duties of a fiscal nature — Charges having equivalent effect — Formalities connected with the crossing of frontiers — Article 30 TFEU — Article 110 TFEU — Directive 92/12/EEC — Article 3(3) — Directive 2008/118/EC — Article 1(3) — Not implemented in domestic law — Direct effect — Levying of a tax on motor vehicles at the time of their import into the territory of a Member State — Tax linked to registration and potential putting into circulation of the vehicle — Refusal to refund the tax where the vehicle is not registered)

(2016/C 068/18)

Language of the case: Greek

Referring court

Dioikitiko Efeteio Athinon

Parties to the main proceedings

Applicant: Viamar — Elliniki Aftokiniton kai Genikon Epicheiriseon AE

Defendant: Elliniko Dimosio

Operative part of the judgment

1. Article 1(3) 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 fulfilling the conditions for producing direct effect allowing individuals to rely on it before a national court in a dispute between them and a Member State.
2. Article 30 TFEU must be interpreted as precluding a practice by a Member State, such as that at issue in the main proceedings, by which the registration tax collected upon import of motor vehicles originating from other Member States is not refunded when the vehicles concerned were never registered in that Member State and were re-exported to another Member State.

⁽¹⁾ OJ C 380, 27.10.2014.

Judgment of the Court (Fourth Chamber) of 17 December 2015 (request for a preliminary ruling from the Juzgado de lo Social No 1 de Córdoba — Spain) — María Auxiliadora Arjona Camacho v Securitas Seguridad España SA

(Case C-407/14) ⁽¹⁾

(Reference for a preliminary ruling — Social policy — Directive 2006/54/EC — Equal treatment of men and women in matters of employment and occupation — Discriminatory dismissal — Article 18 — Compensation or reparation for the loss and damage actually sustained — Deterrent effect — Article 25 — Penalties — Punitive damages)

(2016/C 068/19)

Language of the case: Spanish

Referring court

Juzgado de lo Social No 1 de Córdoba

Parties to the main proceedings

Applicant: María Auxiliadora Arjona Camacho

Defendant: Securitas Seguridad España SA

Operative part of the judgment

Article 18 of Directive 2006/54/EC of the European Parliament and of the Council of 5 July 2006 on the implementation of the principle of equal opportunities and equal treatment of men and women in matters of employment and occupation must be interpreted as meaning that, in order for the loss and damage sustained as a result of discrimination on grounds of sex to be the subject of genuine and effective compensation or reparation in a way which is dissuasive and proportionate, that article requires Member States which choose the financial form of compensation to introduce in their national legal systems, in accordance with detailed arrangements which they determine, measures providing for payment to the person injured of compensation which covers in full the loss and damage sustained.

⁽¹⁾ OJ C 409, 17.11.2014.

Judgment of the Court (Third Chamber) of 17 December 2015 (request for a preliminary ruling from the Fővárosi Közigazgatási és Munkaügyi bíróság — Hungary) — WebMindLicenses Kft v Nemzeti Adó- és Vámhivatal Kiemelt Adó- és Vám Főigazgatóság

(Case C-419/14) ⁽¹⁾

(Reference for a preliminary ruling — Value added tax — Directive 2006/112/EC — Articles 2, 24, 43, 250 and 273 — Place of supply of electronically supplied services — Artificial fixing of that place by means of an arrangement not reflecting economic reality — Abuse of rights — Regulation (EU) No 904/2010 — Charter of Fundamental Rights of the European Union — Articles 7, 8, 41, 47, 48, 51(1) and 52 (1) and (3) — Rights of the defence — Right to be heard — Use by the tax authorities of evidence obtained without the taxable person's knowledge in the context of a parallel criminal procedure that has not been concluded — Interception of telecommunications and seizure of emails)

(2016/C 068/20)

Language of the case: Hungarian

Referring court

Fővárosi Közigazgatási és Munkaügyi bíróság

Parties to the main proceedings

Applicant: WebMindLicenses Kft

Defendant: Nemzeti Adó- és Vámhivatal Kiemelt Adó- és Vám Főigazgatóság

Operative part of the judgment

1. EU law must be interpreted as meaning that, in order to determine whether, in circumstances such as those of the main proceedings, a licensing agreement concerning the making available of know-how enabling operation of a website by which interactive audiovisual services were supplied, concluded with a company established in a Member State other than that in which the company granting the licence is established, arose from an abuse of rights designed to benefit from the fact that the rate of value added tax applicable to those services was lower in that other Member State, the fact that the manager and sole shareholder of the latter company was the creator of that know-how, that that same person exercised influence or control over the development and exploitation of that know-how and over the supply of the services which were based on it and that management of the financial transactions, staff and technical instruments necessary for the supply of those services was carried out by subcontractors, and the reasons which may have led the company granting the licence to make the know-how at issue available to a company established in that other Member State instead of exploiting it itself, do not appear decisive in themselves.