

**Judgment of the Court (First Chamber) of 21 July 2016 (request for a preliminary ruling from the Bundesfinanzgericht — Außenstelle Linz — Austria) — Dilly's Wellnesshotel GmbH v Finanzamt Linz**

(Case C-493/14) <sup>(1)</sup>

*(Reference for a preliminary ruling — State aid — Aid scheme in the form of reductions in environmental taxes — Regulation (EC) No 800/2008 — Categories of aid which may be regarded as compatible with the internal market and exempt from the obligation to notify — Mandatory nature of the conditions for exemption — Article 3(1) — Express reference to that regulation in the aid scheme)*

(2016/C 343/03)

Language of the case: German

**Referring court**

Bundesfinanzgericht — Außenstelle Linz

**Parties to the main proceedings**

Applicant: Dilly's Wellnesshotel GmbH

Defendant: Finanzamt Linz

**Operative part of the judgment**

Article 3(1) of Commission Regulation (EC) No 800/2008 of 6 August 2008 declaring certain categories of aid compatible with the common market in application of Articles [107 TFEU and 108 TFEU] (General block exemption Regulation) must be interpreted as meaning that the absence, in an aid scheme such as that at issue in the main proceedings, of an express reference to that regulation, by citing its title and publication reference in the Official Journal of the European Union, precludes that scheme from being considered to fulfil the conditions for exemption, under Article 25(1) of that regulation, from the obligation to notify laid down in Article 108(3) TFEU.

<sup>(1)</sup> OJ C 46, 9.2.2015.

**Judgment of the Court (Grand Chamber) of 19 July 2016 (request for a preliminary ruling from the Ustavno sodišče Republike Slovenije — Slovenia) — Tadej Kotnik and Others v Državni zbor Republike Slovenije**

(Case C-526/14) <sup>(1)</sup>

*(Reference for a preliminary ruling — Validity and interpretation of the Banking Communication from the Commission — Interpretation of Directives 2001/24/EC and 2012/30/EU — State aid to banks in the context of the financial crisis — Burden-sharing — Writing off equity capital, hybrid capital and subordinated debt — Principle of protection of legitimate expectations — Right to property — Protection of the interests of shareholders and others — Reorganisation and winding up of credit institutions)*

(2016/C 343/04)

Language of the case: Slovenian

**Referring court**

Ustavno sodišče Republike Slovenije

**Parties to the main proceedings**

*Applicants:* Tadej Kotnik, Marko Studen, Anton Glavan, Jože Sedonja, Primož Kozmus, Savaprojekt d.d., Fondazione cassa di risparmio di Imola, Andrej Pipuš, Dušanka Pipuš, Marija Pipuš, Tomaž Štrukelj, Luka Jukič, Angel Jaromil, Franc Marušič, Mladen Mladenčić, Matjaž Matičič, Stajka Skrbinšek, Janez Forte, Zdenko Fritz, Sergej Garantini, Marijana Gošte, Marta Leskovar, Marija Šumi, Državni svet Republike Slovenije, Varuh človekovih pravic Republike Slovenije, Igor Karlovšek, Marija Karlovšek, Janez Gosar

*Defendant:* Državni zbor Republike Slovenije

*Interveners:* Vlada Republike Slovenije, Banka Slovenije, Okrožno sodišče v Ljubljani

**Operative part of the judgment**

1. *The Communication from the Commission on the application, from 1 August 2013, of State aid rules to support measures in favour of banks in the context of the financial crisis ('Banking Communication') must be interpreted as meaning that it is not binding on the Member States.*
2. *Articles 107 to 109 TFEU must be interpreted as not precluding points 40 to 46 of the Banking Communication in so far as those points lay down a condition of burden-sharing by shareholders and holders of subordinated rights as a prerequisite to the authorisation of State aid.*
3. *The principle of the protection of legitimate expectations and the right to property must be interpreted as not precluding points 40 to 46 of the Banking Communication in so far as those points lay down a condition of burden-sharing by shareholders and holders of subordinated rights as a prerequisite to the authorisation of State aid.*
4. *Articles 29, 34, 35 and 40 to 42 of Directive 2012/30/EU of the European Parliament and of the Council of 25 October 2012 on coordination of safeguards which, for the protection of the interests of members and others, are required by Member States of companies within the meaning of the second paragraph of Article 54 of the Treaty on the Functioning of the European Union, in respect of the formation of public limited liability companies and the maintenance and alteration of their capital, with a view to making such safeguards equivalent, must be interpreted as not precluding points 40 to 46 of the Banking Communication in so far as those points lay down a condition of burden-sharing by shareholders and holders of subordinated rights as a prerequisite to the authorisation of State aid.*
5. *The Banking Communication must be interpreted as meaning that the measures for converting hybrid capital and subordinate debt or writing down their principal, as provided for in point 44 of that communication, must not exceed what is necessary to overcome the capital short-fall of the bank concerned.*
6. *The seventh indent of Article 2 of Directive 2001/24/EC of the European Parliament and of the Council of 4 April 2001 on the reorganisation and winding up of credit institutions must be interpreted as meaning that burden-sharing measures such as those provided for in points 40 to 46 of the Banking Communication fall within the scope of the concept of 'reorganisation measures', within the meaning of that provision of that directive.*

<sup>(1)</sup> OJ C 81, 9.3.2015.

**Judgment of the Court (Fourth Chamber) of 21 July 2016 (request for a preliminary ruling from the Augstākā Tiesa — Latvia) — SIA 'VM Remonts' (formerly SIA 'DIV un KO'), SIA 'Ausma grupa' v Konkurences padome, and Konkurences padome v SIA 'Pārtikas kompānija'**

(Case C-542/14) <sup>(1)</sup>

**(Reference for a preliminary ruling — Competition — Article 101(1) TFEU — Purely internal situation — Application of analogous national rules — Jurisdiction of the Court — Concerted practice — Liability of an undertaking for the acts of a service provider — Conditions)**

(2016/C 343/05)

Language of the case: Latvian

**Referring court**

Augstākā Tiesa