

Questions referred

1. Must Articles 2(1) and 10(2) of Council Directive 77/388/EEC of 17 May 1977 ⁽¹⁾ be interpreted as meaning that the issue of the ticket may be treated as the effective performance of the transport service and that the sums retained by an airline company where the holder of an air ticket has not used his ticket, which is no longer valid, are subject to value added tax?
2. In that case, must the tax received be paid onwards to the Treasury on receipt of payment of the price, even though the travel may not have taken place as a result of the customer's acts?

⁽¹⁾ Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment (OJ 1977 L 145, p. 1).

Request for a preliminary ruling from the Općinski sud u Velikoj Gorici (Croatia) lodged on 26 May 2014 — VG Vodoopskrba d.o.o. za vodoopskrbu i odvodnju v Đuro Vladika

(Case C-254/14)

(2014/C 253/25)

Language of the case: Croatian

Referring court

Općinski sud u Velikoj Gorici

Parties to the main proceedings

Applicant: VG Vodoopskrba d.o.o. za vodoopskrbu i odvodnju

Defendant: Đuro Vladika

Question referred

What are the principles on the basis of which, under EU law, consumers pay for water? That is to say, are consumers required to pay only for the water which they have consumed, as evidenced by the meter reading, at the price of the water alone, or must they pay a price for the water which will reimburse the costs relating to the activity carried out by the municipal operators (operations, on-going maintenance, management of the infrastructure, employees' salaries, etc.)?

Appeal brought on 2 June 2014 by Cemex S.A.B. de C.V. and Others against the judgment of the General Court (Seventh Chamber) delivered on 14 March 2014 in Case T-292/11 Cemex and Others v Commission

(Case C-265/14 P)

(2014/C 253/26)

Language of the case: Spanish

Parties

Appellants: Cemex S.A.B. de C.V., New Sunward Holding BV, Cemex España, S.A., Cemex Deutschland AG, Cemex UK, Cemex Czech Operations s.r.o., Cemex France Gestion and Cemex Austria AG (represented by: J. Folguera Crespo, P. Vidal Martínez, H. González Durántez and B. Martínez Corral, abogados)

Other party to the proceedings: European Commission

Form of order sought

— Set aside the judgment of the General Court of 14 March 2014.

- Rule on the merits of the action for annulment brought before the General Court and annul the Decision.
- Order the Commission to pay the costs incurred by Cemex and its subsidiaries both in the proceedings at first instance before the General Court and in the present proceedings before the Court of Justice of the European Union.

Pleas in law and main arguments

1 — Erroneous assessment of the grounds of the Decision

The appellants claim that the General Court erred in its assessment of the grounds of the contested decision requesting information, which was formulated in general terms. The General Court did not take into consideration in its analysis the circumstances of the case in point or the content of the contested decision, nor did it make an assessment of proportionality in the light of the possibilities actually open to the Commission, the period in which the decision at issue was to be taken and the technical circumstances.

2 — Erroneous assessment of the necessity of the information

The General Court also erred in its ruling as to whether the information sought in the contested decision was necessary, given that some of that information was already in the Commission's possession or had no bearing on the subject-matter of the investigation.

3 — Error in the grounds of the judgment under appeal and in the assessment of an infringement of Article 18(3) of Regulation No 1/2003 ⁽¹⁾ in relation to the nature of the information sought

The appellants also claim that there is an error in the grounds of the judgment under appeal, for the General Court has not given a ruling on some of the claims relating to the nature of the information sought, the reply to which required value judgments on hypothetical situations. Moreover, the General Court erred in finding that there was no infringement of Article 18(3) of Regulation No 1/2003, given that the contested decision required answers to questions that did not deal with facts and bore no relation to factual matters.

4 — Erroneous assessment of the criterion of proportionality

The appellants claim that the General Court erred in dismissing their action for annulment in part of the contested decision requesting information, inasmuch as that court considered that by adopting the decision and fixing the time allowed for responding, the Commission did not act inappropriately or disproportionately. The appellants also claim that the General Court erred in finding that the Commission's request for information was justified, despite the fact the appellants' response involved a particularly heavy workload.

5 — Erroneous assessment of the existence of an infringement of Article 3 of Regulation No 1 ⁽²⁾

The General Court erred in finding that that, by giving notice of the decision at issue only in Spanish, the Commission had not infringed Article 3(1) of Regulation No 1.

6 — Erroneous assessment of an infringement of the principle of sound administration

Finally, the appellants claim that the General Court erred in not finding that various courses of conduct of the Commission, which drew criticism from the General Court, did not, however, constitute an infringement of the principle of sound administration.

⁽¹⁾ Council Regulation (EC) No 1/2003 of 16 December 2002 on the implementation of the rules on competition laid down in Articles [101 TFEU] and [102 TFEU] OJ 2003, L 1, p. 1

⁽²⁾ Council Regulation No 1 of 15 April 1958 determining the languages to be used by the European Economic Community (OJ 1958, 17, p. 385; EE 01/01, p. 8)