

2. Refers the case back to the General Court of the European Union;
3. Reserves the costs.

⁽¹⁾ OJ C 228, 13.7.2015.

Judgment of the Court (Seventh Chamber) of 26 May 2016 — European Commission v Hellenic Republic

(Case C-244/15) ⁽¹⁾

(Failure of a Member State to fulfil obligations — Taxation — Free movement of capital — Article 63 TFEU — Article 40 of the EEA Agreement — Inheritance tax — Legislation of a Member State providing for an exemption from inheritance tax relating to the primary residence on condition that the heir is permanently resident in that Member State — Restriction — Justification)

(2016/C 260/11)

Language of the case: Greek

Parties

Applicant: European Commission (represented by: D. Triantafyllou and W. Roels, acting as Agents)

Defendant: Hellenic Republic (represented by: M. Tassopoulou and V. Karrá, acting as Agents)

Operative part of the judgment

The Court:

1. Declares that, by enacting and maintaining in force legislation which provides for an exemption from inheritance tax relating to the primary residence, which applies solely to nationals of EU Member States who are resident in Greece, the Hellenic Republic has failed to fulfil its obligations under Article 63 TFEU and under Article 40 of the Agreement on the European Economic Area of 2 May 1992;
2. Orders the Hellenic Republic to pay the costs.

⁽¹⁾ OJ C 228, 13.7.2015.

Judgment of the Court (Ninth Chamber) of 26 May 2016 (request for a preliminary ruling from the Verwaltungsgerichtshof — Austria) — GD European Land Systems — Steyr GmbH v Zollamt Eisenstadt Flughafen Wien

(Case C-262/15) ⁽¹⁾

(Reference for a preliminary ruling — Common Customs Tariff — Classification of goods — Regulation (EEC) No 2658/87 — Combined Nomenclature — Heading 8710 and Subheading 9305 91 00 — Note 3 to Section XVII and point (c) of note 1 to Chapter 93 — Tanks and other armoured fighting vehicles — Military weapons — Classification of a turret system)

(2016/C 260/12)

Language of the case: German

Referring court

Verwaltungsgerichtshof

Parties to the main proceedings

Appellant: GD European Land Systems — Steyr GmbH

Respondent: Zollamt Eisenstadt Flughafen Wien

Operative part of the judgment

The Combined Nomenclature set out in Annex I to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff, in the version resulting from Commission Implementing Regulation (EU) No 1001/2013 of 4 October 2013, must be interpreted as meaning that a turret system, such as that at issue in the main proceedings, which was imported for the production of armoured fighting vehicles and was indeed used subsequently for that purpose, comes under heading 8710 of the Common Nomenclature if it is 'principally' intended for use on an armoured fighting vehicle, this being a matter for the referring court to determine on the basis of the objective characteristics and properties of the turret system, without the end use to which it is put in the case at hand being determinant for the purpose of its classification. If that is not the case, that turret system must be classified, as a part or accessory of a 'military weapon', under subheading 9305 91 00 of the Combined Nomenclature.

⁽¹⁾ OJ C 294, 7.9.2015.

Judgment of the Court (Eighth Chamber) of 26 May 2016 (request for a preliminary ruling from the Augstākās tiesas — Latvia) — ZS 'Ezernieki' v Lauku atbalsta dienests

(Case C-273/15) ⁽¹⁾

(Reference for a preliminary ruling — Agriculture — European Agricultural Guidance and Guarantee Fund — Regulations (EC) Nos 1257/1999 and 817/2004 — Support for rural development — Recovery of undue payments — Increase of the area declared during the five-year commitment period above the threshold provided for — Replacement of the original commitment by a new commitment — Non-compliance by the beneficiary with the obligation to submit an annual application for payment of aid — National legislation requiring the repayment of all aid paid over several years — Principle of proportionality — Articles 17 and 52 of the Charter of Fundamental Rights of the European Union)

(2016/C 260/13)

Language of the case: Latvian

Referring court

Augstākās tiesas

Parties to the main proceedings

Applicant: ZS 'Ezernieki'

Defendant: Lauku atbalsta dienests