

Parties to the main proceedings

Applicant: National Roads Authority

Defendant: The Revenue Commissioners

Operative part of the judgment

The second subparagraph of Article 13(1) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as meaning that, in a situation such that in the main proceedings, a body governed by public law which carries on an activity consisting in providing access to a road on payment of a toll may not be regarded as competing with private operators who collect tolls on other toll roads pursuant to an agreement with the public law body concerned under national statutory provisions.

⁽¹⁾ OJ C 311, 21.9.2015.

Judgment of the Court (First Chamber) of 19 January 2017 — European Commission v Total SA, Elf Aquitaine SA

(Case C-351/15 P) ⁽¹⁾

(Appeal — Agreements, decisions and concerted practices — Market for methacrylates — Fines — Joint and several liability of parent companies and their subsidiary for the latter's unlawful conduct — Payment of the fine by the subsidiary — Reduction of the amount of the subsidiary's fine following a judgment of the General Court of the European Union — Letters from the accountant of the European Commission demanding payment by the parent companies of the amount it repaid to the subsidiary plus default interest — Action for annulment — Challengeable acts — Effective judicial protection)

(2017/C 070/05)

Language of the case: French

Parties

Appellant: European Commission (represented by: V. Bottka and F. Dintilhac, acting as Agents)

Other parties to the proceedings: Total SA, Elf Aquitaine SA (represented by: E. Morgan de Rivery and E. Lagathu, lawyers)

Intervener in support of the applicant: EFTA Surveillance Authority (represented by: C. Perrin, acting as Agent)

Operative part of the judgment

The Court:

1. Dismisses the appeal;
2. Orders the European Commission to bear its own costs and to pay those incurred by Total SA and Elf Aquitaine SA;
3. Orders the EFTA Surveillance Authority to bear its own costs.

⁽¹⁾ OJ C 294, 7.9.2015.
