

Judgment of the Court (Sixth Chamber) of 9 March 2017 (request for a preliminary ruling from the cour d'appel de Liège — Belgium) — État belge v Oxycure Belgium SA

(Case C-573/15) ⁽¹⁾

(Reference for a preliminary ruling — Value added tax — Directive 2006/112/EC — Article 98(2) — Annex III, points 3 and 4 — Principle of fiscal neutrality — Medical treatment using oxygen — Reduced VAT rate — Oxygen cylinders — Standard rate of VAT — Oxygen concentrators)

(2017/C 144/12)

Language of the case: French

Referring court

Cour d'appel de Liège

Parties to the main proceedings

Applicant: État belge

Defendant: Oxycure Belgium SA

Operative part of the judgment

Article 98(1) and (2) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax and Annex III, points 3 and 4, thereto, read in the light of the principle of fiscal neutrality, does not preclude national legislation, such as that at issue in the main proceedings, which provides that the standard rate of value added tax is applicable to the supply or rental of oxygen concentrators, while that legislation provides for the application of the reduced value added tax rate on the supply of oxygen cylinders

⁽¹⁾ OJ C 38, 1.2.2016.

Judgment of the Court (Eighth Chamber) of 9 March 2017 — Samsung SDI Co. Ltd, Samsung SDI (Malaysia) Bhd v European Commission

(Case C-615/15 P) ⁽¹⁾

(Appeal — Agreements, decisions and concerted practices — Global market for cathode ray tubes for television sets and computer monitors — Agreements and concerted practices on pricing, market sharing, customer allocation and output limitation — Fines — Guidelines on the method of setting fines (2006) — Point 13 — Determination of the value of sales relating to the infringement)

(2017/C 144/13)

Language of the case: English

Parties

Appellants: Samsung SDI Co. Ltd, Samsung SDI (Malaysia) Bhd (represented by: M. Struys, A. Fall, L. Eskenazi and C. Erol, avocats)

Other party to the proceedings: European Commission (represented by: A. Biolan, G. Meessen and H. van Vliet, Agents)