

Operative part of the judgment

The Court:

1. Dismisses the appeal;
2. Orders Samsung SDI Co. Ltd and Samsung SDI (Malaysia) Bhd to pay the costs.

⁽¹⁾ OJ C 27, 25.1.2016.

Judgment of the Court (First Chamber) of 8 March 2017 — Viasat Broadcasting UK Ltd v European Commission, Kingdom of Denmark, TV2/Danmark A/S

(Case C-660/15 P) ⁽¹⁾

(Appeal — State aid — Article 107(1) TFEU — Article 106(2) TFEU — Measures taken by the Danish authorities in favour of the Danish public service broadcaster TV2/Danmark — Compensation for the costs involved in the performance of public service obligations — Decision declaring the aid compatible with the internal market)

(2017/C 144/14)

Language of the case: English

Parties

Appellants: Viasat Broadcasting UK Ltd (represented by: M. Honoré and S.E. Kalsmose-Hjelmborg, advokater)

Other parties to the proceedings: European Commission (represented by: L. Grønfeldt and by L. Flynn and B. Stromsky, Agents), Kingdom of Denmark (represented by: C. Thorning, Agent, assisted by R. Holdgaard, advokat), TV2/Danmark A/S (represented by: O. Koktvedgaard, advokat)

Operative part of the judgment

The Court:

1. Dismisses the appeal;
2. Orders Viasat Broadcasting UK Ltd to pay the costs incurred by the European Commission and TV2/Danmark A/S;
3. Declares that the Kingdom of Denmark is to bear its own costs.

⁽¹⁾ OJ C 59, 15.2.2016.

Judgment of the Court (First Chamber) of 8 March 2017 (request for a preliminary ruling from the Conseil d'État — France) — Euro Park Service, having assumed the rights and obligations of Cairnbulg Nanteuil v Ministre des finances et des comptes publics

(Case C-14/16) ⁽¹⁾

(Reference for a preliminary ruling — Direct taxation — Companies of different Member States — Common system of taxation — Merger by acquisition — Prior approval of the tax authority — Directive 90/434/EEC — Article 11(1)(a) — Tax evasion or avoidance — Freedom of establishment)

(2017/C 144/15)

Language of the case: French

Referring court

Conseil d'État

Parties to the main proceedings

Appellant: Euro Park Service, having assumed the rights and obligations of Cairnbulg Nanteuil

Respondent: Ministre des finances et des comptes publics

Operative part of the judgment

1. In so far as Article 11(1)(a) of Council Directive 90/434/EEC of 23 July 1990 on the common system of taxation applicable to mergers, divisions, transfers of assets and exchanges of shares concerning companies of different Member States does not carry out exhaustive harmonisation, EU law allows for the assessment of the compatibility of national legislation, such as that at issue in the main proceedings, in the light of primary law, where that legislation was adopted to transpose into national law the option provided for in that provision.
2. Article 49 TFEU and Article 11(1)(a) of Directive 90/434 must be interpreted as precluding national legislation, such as that at issue in the main proceedings, which, in the case of a cross-border merger, makes the granting of the tax advantages applicable to such an operation under that directive, in the present case the deferral of the taxation of the capital gains relating to the assets transferred by a French company to a company established in another Member State, subject to a process of prior approval under which, in order to obtain that approval, the taxpayer must show that the operation concerned is justified for commercial reasons, that it does not have as its principal objective, or as one of its principal objectives, tax evasion or tax avoidance and that its terms make it possible for the capital gains deferred for tax purposes to be taxed in the future, whereas in the case of a national merger such a deferral is granted without the taxpayer being made subject to such a process.

⁽¹⁾ OJ C 106, 21.3.2016.

Judgment of the Court (Tenth Chamber) of 9 March 2017 — Ellinikos Chrysos AE Metalleion kai Viomichanias Chrysou v Hellenic Republic, European Commission

(Case C-100/16 P) ⁽¹⁾

(Appeal — State aid — Transfer of mines at a price below real market value — Exemption from taxes on the transfer transaction — Assessment of the amount of the advantage granted)

(2017/C 144/16)

Language of the case: English

Parties

Appellant: Ellinikos Chrysos AE Metalleion kai Viomichanias Chrysou (represented by: V. Christianos and I. Soufleros, dikigoroi)

Other parties to the proceedings: Hellenic Republic, European Commission (represented by: É. Gippini Fournier and A. Bouchagiar, Agents)

Operative part of the judgment

The Court:

1. Sets aside the judgment of the General Court of the European Union in Greece and Ellinikos Chrysos v Commission (T-233/11 and T-262/11, EU:T:2015:948) in so far as, by that judgment, the General Court failed to respond to Ellinikos Chrysos AE Metalleion kai Viomichanias Chrysou's argument based on the purpose for which the expert report on the appraisal of the mines in Cassandra (Greece) had been drawn up during 2004;