

**Parties to the main proceedings**

*Applicant:* Sjelle Autogenbrug I/S

*Defendant:* Skatteministeriet

**Operative part of the judgment**

Article 311(1)(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 used parts, from end-of-life motor vehicles purchased by a vehicle reuse undertaking from a private individual, intended to be sold as spare parts, constitute 'second-hand goods' within the meaning of that provision, with the result that the supplies of such parts, effected by a taxable dealer, are subject to the application of the profit margin scheme.

<sup>(1)</sup> OJ C 363, 3.11.2015.

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**Judgment of the Court (Eighth Chamber) of 18 January 2017 — Toshiba Corp. v European Commission**

(Case C-623/15 P) <sup>(1)</sup>

*(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 — Concept of 'economic unit' between two companies — Concept of 'decisive influence' — Joint control by two parent companies — Distortion of evidence)*

(2017/C 070/10)

Language of the case: English

**Parties**

*Appellant:* Toshiba Corp. (represented by: J.F. MacLennan, Solicitor, A. Schulz, Rechtsanwalt, J. Jourdan, avocat, and A. Kadri, Solicitor)

*Other party to the proceedings:* European Commission (represented by: A. Biolan and V. Bottka, acting as Agents)

**Operative part of the judgment**

*The Court:*

1. Dismisses the appeal;
2. Orders Toshiba Corp. to pay the costs.

<sup>(1)</sup> OJ C 27, 25.1.2016.

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**Judgment of the Court (Eighth Chamber) of 18 January 2017 (request for a preliminary ruling from the Naczelny Sąd Administracyjny — Poland) — Minister Finansów v Stowarzyszenie Artystów Wykonawców Utworów Muzycznych i Słowno-Muzycznych SAWP (SAWP)**

(Case C-37/16) <sup>(1)</sup>

*(Reference for a preliminary ruling — Taxation — Common system of value added tax — Taxable transactions — Concept of 'supply of services for consideration' — Payment of fees, in respect of fair compensation, to organisations collectively managing copyright and related rights — Not included)*

(2017/C 070/11)

Language of the case: Polish

**Referring court**

Naczelny Sąd Administracyjny

**Parties to the main proceedings**

*Appellant:* Minister Finansów

*Respondent:* Stowarzyszenie Artystów Wykonawców Utworów Muzycznych i Słowno-Muzycznych SAWP (SAWP)

*Intervening parties:* Prokuratura Generalna, Stowarzyszenie Zbiorowego Zarządzania Prawami Autorskimi Twórców Dzieł Naukowych i Technicznych Kopipol, Stowarzyszenie Autorów i Wydawców Copyright Polska

**Operative part of the judgment**

*Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, as amended by Council Directive 2010/45/EU of 13 July 2010, must be interpreted as meaning that holders of reproduction rights do not make a supply of services, within the meaning of that directive, to producers and importers of blank media and of recording and reproduction devices on whom organisations collectively managing copyright and related rights levy on behalf of those rightholders, but in their own name, fees in respect of the sale of those devices and media.*

<sup>(1)</sup> OJ C 145, 25.4.2016.

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**Appeal brought on 11 August 2016 (fax of 4 August) by U-R LAB against the judgment of the General Court (Fifth Chamber) delivered on 25 May 2016 in Joined Cases T-422/15 and T-423/15 U-R LAB v European Union Intellectual Property Office**

**(Case C-450/16 P)**

(2017/C 070/12)

*Language of the case: French*

**Parties**

*Appellant:* U-R LAB (represented by: A. Rudoni, avocat)

*Other party to the proceedings:* European Union Intellectual Property Office

By order of 25 November 2016 the Court (Tenth Chamber) dismissed the appeal.

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**Request for a preliminary ruling from the Tribunal Administrativo e Fiscal de Viseu (Portugal) lodged on 5 December 2016 — João Ventura Ramos v Fundo de Garantia Salarial**

**(Case C-627/16)**

(2017/C 070/13)

*Language of the case: Portuguese*

**Referring court**

Tribunal Administrativo e Fiscal de Viseu

**Parties to the main proceedings**

*Applicant:* João Ventura Ramos

*Defendant:* Fundo de Garantia Salarial