

Judgment of the Court (Ninth Chamber) of 26 April 2018 (request for a preliminary ruling from the Curtea de Apel Suceava — Romania) — Zabrus Siret SRL v Direcția Generală Regională a Finanțelor Publice Iași — Administrația Județeană a Finanțelor Publice Suceava

(Case C-81/17) ⁽¹⁾

(Reference for a preliminary ruling — Taxation — Directive 2006/112/EC — Common system of value added tax (VAT) — Deduction of input tax — Right to a refund of VAT — Transactions relating to a tax period that has already been the subject of a tax inspection which has concluded — National legislation — Possibility for the taxable person to correct tax returns which have already been covered by a tax inspection — Precluded — Principle of effectiveness — Fiscal neutrality — Legal certainty)

(2018/C 211/07)

Language of the case: Romanian

Referring court

Curtea de Apel Suceava

Parties to the main proceedings

Applicant: Zabrus Siret SRL

Defendant: Direcția Generală Regională a Finanțelor Publice Iași — Administrația Județeană a Finanțelor Publice Suceava

Operative part of the judgment

Articles 167, 168, 179, 180 and 182 of 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, and the principles of effectiveness, fiscal neutrality and proportionality must be interpreted as precluding national legislation, such as that at issue in the main proceedings, which, by way of derogation from the five-year limitation period imposed by national law for the correction of value added tax (VAT) returns, prevents, in circumstances such as those in the main proceedings, a taxable person from making such a correction in order to claim his right of deduction on the sole ground that that correction relates to a period that has already been the subject of a tax inspection.

⁽¹⁾ OJ C 161, 22.5.2017.

Judgment of the Court (Ninth Chamber) of 26 April 2018 — Cellnex Telecom SA, formerly Abertis Telecom SA, Telecom Castilla-La Mancha SA v European Commission, SES Astra

(Joined Cases C-91/17 P and C-92/17 P) ⁽¹⁾

(Appeal — State Aid — Digital television — Aid for the extension of digital terrestrial television to the remote and less urbanised areas of the Comunidad Autónoma de Castilla-La Mancha (Autonomous Community of Castilla-La Mancha, Spain) — Grant in favour of operators of digital terrestrial television platforms — Decision declaring the aid measures to be partially incompatible with the internal market — Concept of ‘State Aid’ — Advantage — Service of general economic interest — Definition — Margin of discretion of the Member States)

(2018/C 211/08)

Language of the cases: Spanish

Parties

Appellants: Cellnex Telecom SA, formerly Abertis Telecom SA, Telecom Castilla-La Mancha SA (represented by: J. Buendía Sierra and A. Lamadrid de Pablo, abogados)

Other parties to the proceedings: European Commission (represented by: E. Gippini Fournier, B. Stromsky and P. Němečková, acting as Agents), SES Astra (represented by: F. González Díaz and V. Romero Algarra, abogados)

Operative part of the judgment

The Court:

1. Dismisses the appeals;
2. Orders Cellnex Telecom SA and Telecom Castilla-La Mancha SA to pay the costs.

⁽¹⁾ OJ C 129, 24.4.2017.

Judgment of the Court (Second Chamber) of 26 April 2018 — European Commission v Republic of Bulgaria

(Case C-97/17) ⁽¹⁾

(Failure of a Member State to fulfil obligations — Protection of nature — Directive 2009/147/EC — Conservation of wild birds — Special Protection Area (SPA) — Classification as SPAs of the most suitable territories in number and size for the conservation of the bird species listed in Annex I to Directive 2009/147 — Important Bird Area (IBA) — IBA Rila — Partial classification of IBA Rila as an SPA)

(2018/C 211/09)

Language of the case: Bulgarian

Parties

Applicant: European Commission (represented by: P. Mihaylova and C. Hermes, acting as Agents)

Defendant: Republic of Bulgaria (represented by: E. Petranova and L. Zaharieva, acting as Agents)

Operative part of the judgment

The Court:

1. Declares that, by failing to include the entire Important Bird Area covering the Rila Mountains as a Special Protection Area, the Republic of Bulgaria did not classify as SPAs the most suitable territories in number and size for the conservation of the species listed in Annex I to Directive 2009/147/EC of the European Parliament and of the Council of 30 November 2009 on wild birds, so that that Member State failed to fulfil its obligations under Article 4(1) of that directive.
2. Orders the Republic of Bulgaria to pay the costs.

⁽¹⁾ OJ C 121, 18.4.2017.

Action brought on 1 February 2018 — European Commission v Hungary

(Case C-66/18)

(2018/C 211/10)

Language of the case: Hungarian

Parties

Applicant: European Commission (represented by: V. Di Bucci, L. Malferrari, B. De Meester and K. Talabér-Ritz, acting as Agents)

Defendant: Hungary