Operative part of the judgment

1. *Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as meaning that the letting of a building by a holding company to its subsidiary amounts to 'involvement in the management' of that subsidiary, which must be considered to be an economic activity, within the meaning of Article 9(1) of that directive, giving rise to the right to deduct the value added tax (VAT) on the expenditure incurred by the company for the purpose of acquiring shares in that subsidiary, where that supply of services is made on a continuing basis, is carried out for consideration and is taxed, meaning that the letting is not exempt, and there is a direct link between the service rendered by the supplier and the consideration received from the beneficiary. Expenditure connected with the acquisition of shareholdings in subsidiaries incurred by a holding company which involves itself in the subsidiaries' management by letting them a building and which, on that basis, carries out an economic activity has to be regarded as belonging to its general expenditure and the VAT paid on that expenditure must, in principle, be capable of being deducted in full.*

2. *Expenditure connected with the acquisition of shareholdings in subsidiaries incurred by a holding company which involves itself in the management of only some of those subsidiaries and which, with regard to the others, does not, by contrast, carry out an economic activity must be regarded as only partially belonging to its general expenditure, so that the VAT paid on that expenditure may be deducted only in proportion to the expenditure which is inherent in the economic activity, in accordance with the apportionment criteria defined by the Member States, which, when exercising that power, must have regard to the aims and broad logic of that directive and, on that basis, provide for a method of calculation which objectively reflects the part of the input expenditure actually to be attributed, respectively, to economic and to non-economic activity, which it is for the national courts to ascertain.*

([1]) OJ C 269, 14.8.2017.

Judgment of the Court (Fifth Chamber) of 5 July 2018 (request for a preliminary ruling from the Landgericht Köln — Germany) — Verein für lauteren Wettbewerb eV v Princesport GmbH

(Case C-339/17) ([1])

(Reference for a preliminary ruling — Textile fibre names and related labelling and marking requirements — Regulation (EU) No 1007/2011 — Articles 7 and 9 — Pure textile products — Multi-fibre textile products — Labelling or marking methods)

(2018/C 301/11)

Language of the case: German

Referring court

Landgericht Köln

Parties to the main proceedings

Applicant: Verein für lauteren Wettbewerb eV

Defendant: Princesport GmbH

Operative part of the judgment

1. *Article 4 and the first subparagraph of Article 14(1) of Regulation (EU) No 1007/2011 of the European Parliament and of the Council of 27 September 2011 on textile fibre names and related labelling and marking of the fibre composition of textile products and repealing Council Directive 73/44/EEC and Directives 96/73/EC and 2008/121/EC of the European Parliament and of the Council, read in conjunction with recital 10 of that regulation, must be interpreted to the effect that they impose a general labelling or marking obligation in order to give an indication of the fibre composition of all textile products, including those textile products defined in Article 7 of that regulation.*

2. *Article 7(1) of Regulation No 1007/2011 must be interpreted to the effect that it does not impose a requirement to use, on the label or marking of a pure textile product, one of the three terms referred to in that provision, that is to say, '100 %', 'pure' or 'all'. When those terms are used, they may be used jointly.*

3. *Article 9(1) of Regulation No 1007/2011 must be interpreted to the effect that the obligation to indicate, on the label or marking, the name and percentage by weight of all the constituent fibres of the textile product in question does not apply to pure textile products.*

([1]) OJ C 283, 28.8.2017.

Judgment of the Court (Third Chamber) of 4 July 2018 (request for a preliminary ruling from the Landgericht Hamburg — Germany) — Wolfgang Wirth and Others v Thomson Airways Ltd

(Case C-532/17) ([1])

(Reference for a preliminary ruling — Transport — Regulation (EC) No 261/2004 — Article 2(b) — Scope — Definition of 'operating air carrier' — Lease of aircraft including crew 'Wet lease')

(2018/C 301/12)

Language of the case: German

Referring court

Landgericht Hamburg

Parties to the main proceedings

Applicants: Wolfgang Wirth, Theodor Mülder, Ruth Mülder, Gisela Wirth

Defendant: Thomson Airways Ltd

Operative part of the judgment

The concept of an 'operating air carrier' within the meaning of Regulation (EC) No 261/2004 of the European Parliament and of the Council of 11 February 2004 establishing common rules on compensation and assistance to passengers in the event of denied boarding and of cancellation or long delay of flights, and repealing Regulation (EEC) No 295/91 and, in particular, of Article 2(b) thereof must be interpreted as not covering the case of an air carrier, such as that at issue in the main proceedings, which leases to another air carrier an aircraft, including crew, under a wet lease, but does not bear the operational responsibility for the flights, even where the booking confirmation of a seat on a flight issued to passengers states that that flight is operated by the former air carrier.

([1]) OJ C 402, 27.11.2017.