

Member State of which that person is a national to waive, by a formal decision, the issue of such an arrest warrant, concerning, at least, the same offences as those referred to in the extradition request, where the latter Member State fails to issue such an arrest warrant before the expiry of a reasonable time limit imposed on it for that purpose by the Member State from which extradition is requested, taking into consideration all the circumstances of the case;

- Articles 18 and 21 TFEU must be interpreted as meaning that the Member State to which a third State submits an extradition request for the purposes of a criminal prosecution of a Union citizen who is a national of another Member State is not obliged to refuse extradition and itself to conduct a criminal prosecution where its national law permits it to do so.

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(<sup>1</sup>) OJ C 288, 26.8.2019.

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**Judgment of the Court (Fourth Chamber) of 17 December 2020 — French Republic v European Commission**

**(Case C-404/19 P) (<sup>1</sup>)**

***(Appeal — European Agricultural Guarantee Fund (EAGF) and European Agricultural Fund for Rural Development (EAFRD) — Implementing Decision (EU) 2017/2014 — Expenditure excluded from EU financing — Expenditure incurred by the French Republic — 100 % flat-rate correction — Proportionality — European Commission Guidelines on the calculation of the financial corrections in the framework of the conformity and financial clearance of accounts procedures)***

(2021/C 53/11)

*Language of the case: French*

**Parties**

*Appellant:* French Republic (represented by: A.-L. Desjonquères, C. Mosser and D. Colas, acting as Agents)

*Other party to the proceedings:* European Commission (represented by: X. Lewis, A. Sauka and J. Aquilina, acting as Agents)

**Operative part of the judgment**

The Court:

- Sets aside the judgment of the General Court of the European Union of 12 March 2019, *France v Commission* (T-26/18, not published, EU:T:2019:153), first, in so far as the General Court dismissed the action of the French Republic concerning Commission Implementing Decision (EU) 2017/2014 of 8 November 2017 excluding from European Union financing certain expenditure incurred by the Member States under the European Agricultural Guarantee Fund (EAGF) and under the European Agricultural Fund for Rural Development (EAFRD) in so far as, under the ground entitled ‘Control system gravely deficient, Corsica’, it imposed on that Member State flat-rate corrections at a rate of 100 % on area-related direct aid granted in Upper Corsica for the 2013 and 2014 claim years on the basis of deficiencies in the system for the control of area-related aid in Upper Corsica, and, secondly, in so far as the General Court made a ruling as to the costs;
- Annuls Implementing Decision 2017/2014 in so far as, under the ground entitled ‘Control system gravely deficient, Corsica’, it imposed on the French Republic flat-rate corrections at a rate of 100 % on area-related direct aid granted in Upper Corsica for the 2013 and 2014 claim years on the basis of deficiencies in the system for the control of area-related aid in Upper Corsica;
- Orders the European Commission to bear its own costs relating to the appeal proceedings and one quarter of those incurred at first instance, and to pay those incurred by the French Republic in the appeal proceedings and one quarter of the costs incurred by that Member State in the proceedings at first instance;

4. Orders the French Republic to pay, in addition to three quarters of its own costs incurred in the proceedings at first instance, three quarters of the costs incurred by the Commission in those same proceedings.

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(<sup>1</sup>) OJ C 238, 15.7.2019.

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**Judgment of the Court (Tenth Chamber) of 17 December 2020 — Inpost Paczkomaty sp. z o.o. (C-431/19 P), Inpost S.A. (C-432/19 P) v European Commission, Republic of Poland**

**(Joined Cases C-431/19 P and C-432/19 P) (<sup>1</sup>)**

**(Appeal — State aid — Article 106(2) TFEU — Services of general economic interest (SGEIs) — European Union framework — Application to State aid in the form of public service compensation — Postal sector — Directive 97/67/EC — Article 7 — Compensation of the net costs resulting from universal service obligations — Decision declaring the aid compatible with the internal market)**

(2021/C 53/12)

Language of the case: Polish

#### **Parties**

*Appellants:* Inpost Paczkomaty sp. z o.o. (represented by: M. Doktor, radca prawny (C-431/19 P)), Inpost S.A (represented by: W. Knopkiewicz, radca prawny (C-432/19 P))

*Other parties to the proceedings:* European Commission (represented by: D. Recchia, K. Blanck and K Herrmann, acting as Agents), Republic of Poland (represented by: B. Majczyna, acting as Agent)

#### **Operative part of the judgment**

The Court:

1. Dismisses the appeals;
2. Orders Inpost Paczkomaty sp. z o.o. and Inpost S.A. to pay the costs.

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(<sup>1</sup>) OJ C 328, 30.9.2019.

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**Judgment of the Court (Third Chamber) of 17 December 2020 (request for a preliminary ruling from the Finanzgericht Baden-Württemberg — Germany) — WEG Tevesstraße v Finanzamt Villingen-Schwenningen**

**(Case C-449/19) (<sup>1</sup>)**

**(Reference for a preliminary ruling — Taxation — Value added tax (VAT) — Directive 2006/112/EC — Exemption for leasing and letting immovable property — National legislation exempting from VAT the supply of heat by an association of residential property owners to property owners belonging to that association)**

(2021/C 53/13)

Language of the case: German

#### **Referring court**

Finanzgericht Baden-Württemberg