

Parties to the main proceedings

Applicant: M-GmbH

Defendant: Finanzamt für Körperschaften

Operative part of the judgment

Article 11 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, read in light of the principles of legal certainty, proportionality and fiscal neutrality, must be interpreted as meaning that it precludes a national law which makes the option for a partnership to create, alongside the undertaking of the controlling company, a group of persons which may be considered to be a single taxable person for value added tax, on the condition that the partners in the partnership, alongside the controlling company, are solely persons who are financially integrated in that undertaking.

⁽¹⁾ OJ C 77, 9.3.2020.

Judgment of the Court (Sixth Chamber) of 15 April 2021 — FV v Council of the European Union

(Case C-875/19 P) ⁽¹⁾

(Appeal — Application for annulment — Civil service — Staff report — Assessment criteria — Consistency of output — Delays — Submission of a medical certificate — Duty of care)

(2021/C 217/17)

Language of the case: French

Parties

Appellant: FV (represented by: É. Boigelot, avocat)

Other party to the proceedings: Council of the European Union (represented by: M. Bauer and R. Meyer, acting as Agents)

Operative part of the judgment

The Court:

1. *Dismisses the appeal;*
2. *Orders FV to bear his own costs and to pay those incurred by the Council of the European Union.*

⁽¹⁾ OJ C 77, 9.3.2020.

Judgment of the Court (Sixth Chamber) of 15 April 2021 — FV v Council of the European Union

(Case C-877/19 P) ⁽¹⁾

(Appeal — Application for annulment — Civil service — Staff report — Assessment criteria — Consistency of output — Delays — Submission of a medical certificate — Duty of care)

(2021/C 217/18)

Language of the case: French

Parties

Appellant: FV (represented by: É. Boigelot, avocat)