

Judgment of the Court (Sixth Chamber) of 2 June 2016 (request for a preliminary ruling from the Symvoulio tis Epikrateias — Greece) — Kapnoviomichania Karelia AE v Ypourgos Oikonomikon

(Case C-81/15) ⁽¹⁾

(Reference for a preliminary ruling — Taxation — General arrangements governing excise duty — Directive 92/12/EEC — Manufactured tobacco moving under an excise duty suspension arrangement — Liability of the authorised warehousekeeper — Whether Member States may make the authorised warehousekeeper jointly and severally liable for the payment of sums corresponding to the financial penalties imposed on those engaged in smuggling — Principles of proportionality and legal certainty)

(2016/C 287/12)

Language of the case: Greek

Referring court

Symvoulio tis Epikrateias

Parties to the main proceedings

Applicant: Kapnoviomichania Karelia AE

Defendant: Ypourgos Oikonomikon

Operative part of the judgment

Council Directive 92/12/EEC of 25 February 1992 on the general arrangements for products subject to excise duty and on the holding, movement and monitoring of such products, as amended by Council Directive 92/108/EEC of 14 December 1992, read in the light of the general principles of EU law, in particular the principles of legal certainty and proportionality, must be interpreted as precluding national legislation — such as that at issue in the main proceedings, which permits, inter alia, the owners of products moving under excise duty suspension arrangements to be declared jointly and severally liable for payment of sums corresponding to the financial penalties imposed in the event of the commission of an offence during the movement of those products under excise duty suspension, where the owners are linked to the perpetrators of the offence by a contractual relationship making them their agents — under which the authorised warehousekeeper is declared jointly and severally liable for payment of those sums, with no possibility for him to escape that liability by providing proof that he had nothing whatsoever to do with the acts of the perpetrators of the offence, even if, under national law, that warehousekeeper was neither the owner of those products at the time when the offence was committed nor linked to the perpetrators of that offence by a contractual relationship making them his agents.

⁽¹⁾ OJ C 138, 27.4.2015.

Judgment of the Court (Grand Chamber) of 31 May 2016 (request for a preliminary ruling from the Landgericht Köln — Germany) — Reha Training Gesellschaft für Sport- und Unfallrehabilitation mbH v Gesellschaft für musikalische Aufführungs- und mechanische Vervielfältigungsrechte eV (GEMA)

(Case C-117/15) ⁽¹⁾

(Reference for a preliminary ruling — Intellectual property — Copyright and related rights — Directive 2001/29/EC — Article 3(1) — Directive 2006/115/EC — Article 8(2) — Concept of ‘communication to the public’ — Installation of television sets by the operator of a rehabilitation centre making it possible for patients to watch television programmes)

(2016/C 287/13)

Language of the case: German

Referring court

Landgericht Köln