

Operative part of the judgment

Article 107(1) TFEU must be interpreted as meaning that a national measure, such as that at issue in the main proceedings, placing an obligation on both private and public undertakings to purchase electricity produced by cogeneration with the production of heat does not constitute intervention by the State or through State resources.

⁽¹⁾ OJ C 320, 28.9.2015.

Judgment of the Court (Grand Chamber) of 19 September 2017 — European Commission v Ireland

(Case C-552/15) ⁽¹⁾

(Failure of a Member State to fulfil obligations — Freedom to provide services — Motor vehicles — Rental or leasing of a motor vehicle by a resident of one Member State from a supplier established in another Member State — Registration tax — Payment of the full amount of tax at the time of registration — Conditions for refunding tax — Proportionality)

(2017/C 382/06)

Language of the case: English

Parties

Applicant: European Commission (represented by: M. Wasmeier and J. Tomkin, acting as Agents)

Defendant: Ireland (represented by: L. Williams, E. Creedon and A. Joyce, acting as Agents, M. Collins SC, and S. Kingston and C. Daly, Barristers-at-Law)

Operative part of the judgment

The Court:

1. Declares that, by imposing the obligation to pay in advance the full amount of the vehicle registration tax applicable in the event of permanent registration, whatever the actual limited duration of the proposed use in Ireland of a vehicle imported there, and although the temporary duration of the lease or rental has been determined precisely and is known in advance, Ireland has failed to fulfil its obligations under Article 56 TFEU;
2. Declares that, by failing to provide for the payment of interest when vehicle registration tax is refunded and by deducting the sum of EUR 500 by way of an administration charge from the amount of registration tax to be refunded, Ireland has failed to fulfil its obligations under Article 56 TFEU;
3. Orders Ireland to pay the costs.

⁽¹⁾ OJ C 414, 14.12.2015.
