

Judgment of the Court (First Chamber) of 23 November 2017 (request for a preliminary ruling from the Commissione tributaria provinciale di Siracusa — Italy) — Enzo Di Maura v Agenzia delle Entrate — Direzione Provinciale di Siracusa

(Case C-246/16) ⁽¹⁾

(Reference for a preliminary ruling — Value added tax (VAT) — Taxable amount — Sixth Directive 77/388/EEC — Second subparagraph of Article 11C(1) — Restriction of the right to reduce the taxable amount in the event of non-payment by the other party to the contract — Scope for implementation by the Member States — Proportionality of the period of pre-financing by the trader)

(2018/C 022/10)

Language of the case: Italian

Referring court

Commissione tributaria provinciale di Siracusa

Parties to the main proceedings

Applicant: Enzo Di Maura

Defendant: Agenzia delle Entrate — Direzione Provinciale di Siracusa

Operative part of the judgment

Article 11C(1) of Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the law of the Member State relating to turnover taxes — Common system of value added tax: uniform basis of assessment must be interpreted as meaning that a Member State may not make the reduction of the VAT taxable amount in the event of total or partial non-payment subject to the condition that insolvency proceedings have been unsuccessful when such proceedings may last longer than ten years.

⁽¹⁾ OJ C 260, 18.7.2016.

Judgment of the Court (Tenth Chamber) of 16 November 2017 — Ludwig-Bölkow-Systemtechnik GmbH v European Commission

(Case C-250/16 P) ⁽¹⁾

(Appeal — Arbitration clause — Sixth framework programme for research, technological development and demonstration activities (2002-2006) — Partial repayment of the sums paid to the appellant — Liquidated damages)

(2018/C 022/11)

Language of the case: German

Parties

Appellant: Ludwig-Bölkow-Systemtechnik GmbH (represented by: M. Núñez Müller, Rechtsanwalt)

Other party to the proceedings: European Commission (represented by: T. Maxian Rusche and F. Moro, acting as Agents)

Operative part of the judgment

The Court:

1. Dismisses the appeal;