

**Judgment of the Court (Second Chamber) of 12 October 2017 (request for a preliminary ruling from the Sąd Okręgowy w Gorzowie Wielkopolskim — Poland) — proceedings brought by Aleksandra Kubicka**

(Case C-218/16) <sup>(1)</sup>

*(Reference for a preliminary ruling — Area of Freedom, Security and Justice — Regulation (EU) No 650/2012 — Succession and the European Certificate of Succession — Scope — Immovable property located in a Member State in which legacies ‘per vindicationem’ do not exist — Refusal to recognise the material effects of such a legacy)*

(2017/C 412/13)

Language of the case: Polish

**Referring court**

Sąd Okręgowy w Gorzowie Wielkopolskim

**Parties in the main proceedings**

Applicant: Aleksandra Kubicka

Intervening party: Przemysława Bac, acting in her capacity as notary

**Operative part of the judgment**

Article 1(2)(k) and (l) and Article 31 of Regulation (EU) No 650/2012 of the European Parliament and of the Council of 4 July 2012 on jurisdiction, applicable law, recognition and enforcement of decisions and acceptance and enforcement of authentic instruments in matters of succession and on the creation of a European Certificate of Succession must be interpreted as precluding refusal, by an authority of a Member State, to recognise the material effects of a legacy ‘by vindication’, provided for by the law governing succession chosen by the testator in accordance with Article 22(1) of that regulation, where that refusal is based on the ground that the legacy concerns the right of ownership of immovable property located in that Member State, whose law does not provide for legacies with direct material effect when succession takes place.

<sup>(1)</sup> OJ C 335, 12.9.2016.

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**Judgment of the Court (Third Chamber) of 12 October 2017 (request for a preliminary ruling from the Upper Tribunal (Tax and Chancery Chamber) — United Kingdom) — Shields & Sons Partnership v Commissioners for Her Majesty’s Revenue and Customs**

(Case C-262/16) <sup>(1)</sup>

*(Reference for a preliminary ruling — Taxation — Value added tax — Directive 2006/112/EC — Article 296(2) — Article 299 — Common flat-rate scheme for farmers — Exclusion from the common scheme — Conditions — Concept of ‘category of farmers’)*

(2017/C 412/14)

Language of the case: English

**Referring court**

Upper Tribunal (Tax and Chancery Chamber)

**Parties to the main proceedings**

Appellant: Shields & Sons Partnership

Respondent: Commissioners for Her Majesty’s Revenue and Customs

**Operative part of the judgment**

1. Article 296(2) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as laying down exhaustively all the cases in which a Member State may exclude a farmer from the common flat-rate scheme for farmers.
2. Article 296(2) of Directive 2006/112 must be interpreted as meaning that farmers who are found to be recovering substantially more as members of the common flat-rate scheme for farmers than they would if they were subject to the normal value added tax arrangements or the simplified value added tax arrangements cannot constitute a category of farmers within the meaning of that provision.

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<sup>(1)</sup> OJ C 260, 18.7.2016.

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**Judgment of the Court (Fifth Chamber) of 12 October 2017 (request for a preliminary ruling from the Landgericht Aachen — Germany) — Criminal proceedings against Frank Sleutjes**

(Case C-278/16) <sup>(1)</sup>

*(Reference for a preliminary ruling — Judicial cooperation in criminal matters — Directive 2010/64/EU — Article 3(1) — Right to interpretation and translation in criminal proceedings — Translation of ‘essential documents’ — Definition of essential documents — Penalty order issued following a simplified unilateral procedure and imposing on the addressee a fine for a minor offence)*

(2017/C 412/15)

Language of the case: German

**Referring court**

Landgericht Aachen

**Party in the main proceedings**

Frank Sleutjes

*Intervening party:* Staatsanwaltschaft Aachen

**Operative part of the judgment**

Article 3 of Directive 2010/64/EU of the European Parliament and of the Council of 20 October 2010 on the right to interpretation and translation in criminal proceedings must be interpreted as meaning that a measure, such as an order provided for in national law for imposing sanctions in relation to minor offences and delivered by a judge following a simplified unilateral procedure, constitutes a ‘document which is essential’, within the meaning of Article 3(1) of that directive, of which a written translation must, in accordance with the formal requirements laid down in that provision, be provided to suspected or accused persons who do not understand the language of the proceedings in question, for the purposes of enabling them to exercise their rights of defence and thus of safeguarding the fairness of the proceedings.

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<sup>(1)</sup> OJ C 335, 12.9.2016.