

Judgment of the Court (Sixth Chamber) of 26 October 2017 — Global Steel Wire, SA (C-454/16 P), Moreda-Riviere Trefilerías SA (C-455/16 P), Trefilerías Quijano SA (C-456/16 P), Trenzas y Cables de Acero PSC SL (C-458/16 P) v European Commission

(Joined Cases C-454/16 P to C-456/16 P to C-458/16 P) ⁽¹⁾

(Appeal — Regulation (EC) No 1/2003 — Competition — Agreements, decisions and concerted practices — European prestressing steel market — Infringement of Article 101 TFEU — Fines — 2006 Guidelines on the method of setting fines — Paragraph 35 — Ability to pay — New request for a reduction in the amount of the fine on the ground of inability to pay — Letter of rejection — Action brought against that letter — Admissibility)

(2017/C 437/15)

Language of the cases: Spanish

Parties

Appellants: Global Steel Wire, SA (C-454/16 P), Moreda-Riviere Trefilerías SA (C-455/16 P), Trefilerías Quijano SA (C-456/16 P), Trenzas y Cables de Acero PSC SL (C-458/16 P) (represented by: F. González Díaz, A. Tresandi Blanco and V. Romero Algarra, abogados)

Other party to the proceedings: European Commission (represented by: F. Castillo de la Torre and C. Urraca Caviedes, acting as Agents)

Operative part of the judgment

The Court:

1. Dismisses the appeals;
2. Orders Global Steel Wire SA, Moreda-Riviere Trefilerías SA, Trefilerías Quijano SA and Trenzas y Cables de Acero PSC SL to pay the costs.

⁽¹⁾ OJ C 392, 24.10.2016.

Judgment of the Court (Sixth Chamber) of 26 October 2017 — Global Steel Wire, SA (C-457/16 P), Trenzas y Cables de Acero PSC SL (C-459/16 P), Trefilerías Quijano SA (C-460/16 P), Moreda-Riviere Trefilerías SA (C-461/16 P) v European Commission

(Joined Cases C-457/16 P and C-459/16 P to C-461/16 P) ⁽¹⁾

(Appeal — Regulation (EC) No 1/2003 — Competition — Agreements, decisions and concerted practices — European prestressing steel market — Infringement of Article 101 TFEU — Attributability of unlawful conduct of subsidiaries to their parent company — Definition of ‘undertaking’ — Evidence for the finding of an economic unit — Presumption of actual exercise of decisive influence — Successive undertakings — Amount of the fine — Ability to pay — Conditions — Observance of the rights of the defence)

(2017/C 437/16)

Language of the cases: Spanish

Parties

Appellants: Global Steel Wire, SA (C-457/16 P), Trenzas y Cables de Acero PSC SL (C-459/16 P), Trefilerías Quijano SA (C-460/16 P), Moreda-Riviere Trefilerías SA (C-461/16 P) (represented by: F. González Díaz, A. Tresandi Blanco and V. Romero Algarra, abogados)

Other party to the proceedings: European Commission (represented by: F. Castillo de la Torre and C. Urraca Caviedes, acting as Agents, assisted by L. Ortiz Blanco and A. Lamadrid de Pablo, abogados)

Operative part of the judgment

The Court:

1. Dismisses the appeals;
2. Orders Global Steel Wire SA, Trenzas y Cables de Acero PSC SL, Trefilerías Quijano SA and Moreda-Riviere Trefilerías SA to pay the costs.

⁽¹⁾ OJ C 392, 24.10.2016.

Judgment of the Court (Ninth Chamber) of 26 October 2017 (request for a preliminary ruling from the Najvyšší súd Slovenskej republiky, Slovakia) — *Finančné riaditeľstvo Slovenskej republiky v BB construct s. r. o.*

(Case C-534/16) ⁽¹⁾

(Reference for a preliminary ruling — Value added tax (VAT) — Directive 2006/112/EC — Inclusion in the register of taxable persons for VAT — National law requiring provision of a guarantee — Combating fraud — Charter of Fundamental Rights of the European Union — Freedom to conduct a business — Principle of non-discrimination — Principle of *ne bis in idem* — Principle of non-retroactivity)

(2017/C 437/17)

Language of the case: Slovak

Referring court

Najvyšší súd Slovenskej republiky

Parties to the main proceedings

Applicant: Finančné riaditeľstvo Slovenskej republiky

Defendant: BB construct s. r. o.

Operative part of the judgment

1. Article 273 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax and Article 16 of the Charter of Fundamental Rights of the European Union must be interpreted as not precluding, at the time of the registration for the purposes of value added tax of a taxable person, of which the director was formerly the director or associate member of another legal person which had not complied with its tax obligations, the tax authority from requiring that taxable person to provide a guarantee, the amount of which could reach EUR 500 000, provided that the guarantee required from that taxable person does not go further than is necessary in order to attain the objectives of Article 273, which it is for the referring court to determine.
2. The principle of equal treatment must be interpreted as not precluding a tax authority from requiring a new taxable person, at the time of his registration for the purposes of value added tax, to provide, owing to his links with another legal person that has tax debts, such a guarantee

⁽¹⁾ OJ C 22, 23.1.2017.