

Parties to the main proceedings

Applicant: Telecom Italia SpA

Defendants: Ministero dello Sviluppo Economico and Ministero dell'Economia e delle Finanze

Operative part of the judgment

1. Article 22(3) of Directive 97/13/EC of the European Parliament and of the Council of 10 April 1997 on a common framework for general authorisations and individual licences in the field of telecommunications services must be interpreted as precluding national legislation extending the obligation, in respect of 1998, imposed on a telecommunications undertaking holding an existing authorisation on the date of entry into force of that directive to pay a charge calculated on the basis of turnover and not merely the administrative costs incurred in the issue, management, control and enforcement of the applicable general authorisation scheme and individual licences;
2. EU law must be interpreted as not requiring a national court to disapply domestic rules of procedure conferring finality on a judgment, even if to do so would make it possible to remedy an infringement of a provision of EU law, without prejudice to the possibility for the parties concerned of rendering the State liable in order to obtain legal protection of their rights under EU law.

⁽¹⁾ OJ C 182, 27.5.2019.

Judgment of the Court (Sixth Chamber) of 5 March 2020 (request for a preliminary ruling from the Bundesfinanzhof — Germany) — X-GmbH v Finanzamt Z

(Case C-48/19) ⁽¹⁾

(Reference for a preliminary ruling — Taxation — Common system of value added tax — Directive 2006/112/EC — Article 132(1)(c) — Exemptions — Provision of medical care in the exercise of the medical and paramedical professions — Telephone services — Services provided by nurses and medical assistants)

(2020/C 161/14)

Language of the case: German

Referring court

Bundesfinanzhof

Parties to the main proceedings

Applicant: X-GmbH

Defendant: Finanzamt Z

Operative part of the judgment

1. Article 132(1)(c) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as meaning that services provided by telephone, consisting of advice relating to health and illness, can fall within the exemption provided for in that provision, provided that they pursue a therapeutic aim, which it is for the referring court to determine.

2. Article 132(1)(c) of Directive 2006/112 must be interpreted as not requiring that, due to the fact that medical services are provided by telephone, nurses and medical assistants who provide those services are subject to additional professional qualification requirements in order for those services to benefit from the exemption provided for in that provision, provided that they can be regarded as being of a level of quality equivalent to that of services provided by other service providers using the same means of communication, which is a matter for the referring court to determine.

⁽¹⁾ OJ C 148, 29.4.2019.

Judgment of the Court (Eighth Chamber) of 5 March 2020 — Credito Fondiario SpA v Single Resolution Board, Italian Republic, European Commission

(Case C-69/19 P) ⁽¹⁾

(Appeal — Economic and monetary union — Banking union — Recovery and resolution of credit institutions and investment firms — Single resolution mechanism for credit institutions and certain investment firms (SRM) — Single Resolution Board (SRB) — Single Resolution Fund (SRF) — Determination of the 2016 ex ante contribution — Action for annulment — Period within which proceedings must be commenced — Late submission — Plea of illegality — Manifest inadmissibility)

(2020/C 161/15)

Language of the case: Italian

Parties

Appellant: Credito Fondiario SpA (represented by: initially by F. Sciaudone, S. Frazzani, A. Neri and F. Iacovone, avvocati, and subsequently by F. Sciaudone, A. Neri and F. Iacovone, avvocati)

Other parties to the proceedings: Single Resolution Board (SRB) (represented by: H. Ehlers, acting as Agent, and by S. Ianc, B. Meyring, T. Klupsch and S. Schelo, Rechtsanwälte, and by M. Caccialanza and A. Villani, avvocati), Italian Republic (represented by: G. Palmieri, Agent, assisted by P. Gentili, avvocato dello Stato), European Commission (represented by: V. Di Bucci and K. P. Wojcik and A. Steiblytè, Agents)

Operative part of the judgment

The Court:

1. Dismisses the appeal;
2. Orders Credito Fondiario SpA to bear its own costs and to pay those incurred by the Single Resolution Board;
3. Orders the Italian Republic and the European Commission to bear their own costs.

⁽¹⁾ OJ C 103, 18.3.2019.