

**Judgment of the Court (Third Chamber) of 26 September 2013 — European Commission v Republic of Poland**

(Case C-193/11) <sup>(1)</sup>

*(Failure of a Member State to fulfil obligations — Taxation — VAT — Directive 2006/112/EC — Articles 306 to 310 — Special scheme for travel agents — Discrepancies between language versions — National legislation providing for the application of the special scheme to persons other than travellers — Concepts of ‘traveller’ and ‘customer’)*

(2013/C 344/04)

Language of the case: Polish

**Parties**

*Applicant:* European Commission (represented by: L. Lozano Palacios and K. Herrmann, acting as Agents)

*Defendant:* Republic of Poland (represented by: A. Kraińska, A. Kramarczyk, M. Szpunar and B. Majczyna, acting as Agents)

*Interveners in support of the defendant:* Czech Republic (represented by: M. Smolek, T. Müller and J. Očková, acting as Agents), Kingdom of Spain (represented by: S. Centeno Huerta, acting as Agent), French Republic (represented by: G. de Bergues and J.-S. Pilczer, acting as Agents), Portuguese Republic (represented by: L. Inez Fernandes and R. Laires, acting as Agents), Republic of Finland (represented by: J. Heliskoski, acting as Agent)

**Re:**

Failure of a Member State to fulfil obligations — Infringement of Articles 306 to 310 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1) — National legislation providing for the application of the special travel agency taxation scheme to transactions that travel agencies make in favour of recipients other than travellers

**Operative part of the judgment**

*The Court:*

1. Dismisses the action;
2. Orders the European Commission to pay the costs incurred by the Republic of Poland;
3. Orders the Czech Republic, the Kingdom of Spain, the French Republic, the Portuguese Republic and the Republic of Finland to bear their own respective costs.

<sup>(1)</sup> OJ C 204, 09.07.2011.

**Judgment of the Court (Grand Chamber) of 24 September 2013 (request for a preliminary ruling from the Oberverwaltungsgericht Berlin-Brandenburg — Germany) — Leyla Ecem Demirkan v Bundesrepublik Deutschland**

(Case C-221/11) <sup>(1)</sup>

*(EEC-Turkey Association Agreement — Additional Protocol — Article 41(1) — ‘Standstill’ clause — Visa requirement for admission to the territory of a Member State — Freedom to provide services — The right of a Turkish national to enter a Member State in order to visit a family member and, potentially, to receive services)*

(2013/C 344/05)

Language of the case: German

**Referring court**

Oberverwaltungsgericht Berlin-Brandenburg

**Parties to the main proceedings**

*Applicant:* Leyla Ecem Demirkan

*Defendant:* Bundesrepublik Deutschland

**Re:**

Request for a preliminary ruling — Oberverwaltungsgericht Berlin-Brandenburg — Interpretation of Article 41(1) of the Additional Protocol signed on 23 November 1970, annexed to the Agreement establishing an Association between the European Economic Community and Turkey and relating to measures to be taken for their implementation (OJ 1972 L 293, p. 3) — Interpretation of the concept of ‘freedom to provide services’ in that provision — Possible inclusion of ‘passive’ freedom to provide services — Right of a Turkish national to travel to another Member State in order to visit a member of his family there and possibly to receive services

**Operative part of the judgment**

*The notion of ‘freedom to provide services’ in Article 41(1) of the Additional Protocol signed in Brussels on 23 November 1970 and concluded, approved and confirmed on behalf of the Community by Council Regulation (EEC) No 2760/72 of 19 December 1972 must be interpreted as not encompassing freedom for Turkish nationals who are the recipients of services to visit a Member State in order to obtain services.*

<sup>(1)</sup> OJ C 232, 6.8.2011.