

Operative part of the judgment

- 1) *Having regard to the principle of fiscal neutrality, the third subparagraph of Article 12(3)(a) of Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment, as amended by Council Directive 2001/4/EC of 19 January 2001, read in conjunction with Annex H, category 5, thereto, and Article 98(1) and (2) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, read in conjunction with Annex III, point 5, thereto, must be interpreted as not precluding two types of services for the local transport of passengers and their accompanying luggage, namely transport by taxi and transport by minicab, from being subject to different rates of value added tax, one a reduced rate and the other the standard rate, in so far as, first, by reason of the different statutory requirements to which those two types of transport are subject, the activity of local transport of passengers by taxi constitutes a concrete and specific aspect of the category of services of transport of passengers and their accompanying luggage, covered by category 5 and point 5 of the respective annexes to those directives and, secondly, those differences have a decisive influence on the decision of the average user to use one such service or the other. It is for the referring court to determine whether that is the position in the cases in the main proceedings;*
- 2) *By contrast, having regard to the principle of fiscal neutrality, the third subparagraph of Article 12(3)(a) of Sixth Directive 77/388, as amended by Directive 2001/4, read in conjunction with Annex H, category 5, thereto, and Article 98(1) and (2) of Directive 2006/112, read in conjunction with Annex III, point 5, thereto, must be interpreted as precluding two types of services for the local transport of passengers and their accompanying luggage, namely transport by taxi and transport by minicab, from being subject to different rates of value added tax in the case where, under a special agreement which applies indiscriminately to the taxi undertakings and minicab undertakings which are parties to it, the transport of passengers by taxi is not a concrete and specific aspect of the transport of passengers and their accompanying luggage, and where that activity carried out under that agreement is considered to be similar, from the point of view of the average user, to the activity of local transport of passengers by minicab, this being a matter for the referring court to determine.*

⁽¹⁾ OJ C 399, 22.12.2012.

Judgment of the Court (Third Chamber) of 27 February 2014 (request for a preliminary ruling from the Okresný súd Svidník — Slovakia) — Pohotovosť s.r.o. v Miroslav Vašuta

(Case C-470/12) ⁽¹⁾

(Reference for a preliminary ruling — Consumer credit contract — Unfair terms — Directive 93/13/EEC — Enforcement of an arbitration award — Application for leave to intervene in enforcement proceedings — Consumer protection association — National legislation which does not allow such an intervention — Procedural autonomy of the Member States)

(2014/C 112/10)

Language of the case: Slovak

Referring court

Okresný súd Svidník

Parties to the main proceedings

Applicant: Pohotovosť s.r.o.

Defendant: Miroslav Vašuta

Intervening party: Združenie na ochranu občana spotrebiteľa HOOS

Re:

Request for a preliminary ruling — Okresný súd vo Svidníku — Interpretation of Article 6(1) and Article 8 of Council Directive 93/13/EEC of 5 April 1993 on unfair terms in consumer contracts (OJ 1993 L 95, p. 29) and Articles 38 and 47 of the Charter of Fundamental Rights of the European Union — Consumer credit contract — Enforcement of an arbitration award — Application by a consumer protection association for leave to intervene in the enforcement procedure — National legislation not providing for the possibility for a third party to intervene — Possibility for the national court to allow that application for leave to intervene.

Operative part of the judgment

Council Directive 93/13/EEC of 5 April 1993 on unfair terms in consumer contracts, in particular Articles 6(1), 7(1) and 8 of that directive, read in conjunction with Articles 38 and 47 of the Charter of Fundamental Rights of the European Union, must be interpreted as not precluding national legislation which does not allow a consumer protection association to intervene in support of a consumer in proceedings for enforcement, against the latter, of a final arbitration award.

⁽¹⁾ OJ C 46, 16.2.2013.

Judgment of the Court (Third Chamber) of 27 February 2014 (request for a preliminary ruling from the Augstākās tiesas Senāts — Latvia) — Greencarrier Freight Services Latvia v Valsts ieņēmumu dienests

(Case C-571/12) ⁽¹⁾

(Request for a preliminary ruling — Community Customs Code — Articles 70(1) and 78 — Customs declarations — Partial examination of goods — Sampling — Incorrect code — Application of the results to identical goods covered by earlier customs declarations after release — Post-release examination — Impossible to request a further examination of the goods)

(2014/C 112/11)

Language of the case: Latvian

Referring court

Augstākās tiesas Senāts

Parties to the main proceedings

Applicant: Greencarrier Freight Services Latvia SIA

Defendant: Valsts ieņēmumu dienests

Re:

Request for a preliminary ruling — Augstākās tiesas Senāts — Interpretation of the first subparagraph of Article 70(1), and of Article 78(2), of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ 1992 L 302, p. 1) — Application of the results of the examinations of part of the goods in a customs declaration also to identical goods included in other declarations — Whether such a practice by the customs authorities is permissible — Post-clearance examination — Application of the results of the examinations also to declarations which can no longer be verified.

Operative part of the judgment

Article 70(1) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code must be interpreted as meaning that, since it applies only to goods covered by 'a [single] declaration' where those goods are examined by the customs authorities before those authorities grant the release of those goods, that provision does not permit those authorities, in a case such as that in the main proceedings, to apply the results of the partial examination of goods covered by a customs declaration to goods covered by earlier customs declarations which have already been released by those authorities;