

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

(Case C-269/11) ⁽¹⁾

(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 344/08)

Language of the case: Czech

Parties

Applicant: European Commission (represented by: L. Lozano Palacios and M. Šimerdová, acting as Agents)

Defendant: Czech Republic (represented by: M. Smolek and J. Očková, acting as Agents)

Interveners in support of the defendant: Hellenic Republic (represented by: E.-M. Mamouna, acting as Agent), 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), Republic of Poland (represented by: B. Majczyna, acting as Agent), 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 Czech Republic;
3. Orders the Hellenic Republic, the Kingdom of Spain, the French Republic, the Republic of Poland and the Republic of Finland to bear their own respective costs.

⁽¹⁾ OJ C 232, 06.08.2011.

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

(Case C-293/11) ⁽¹⁾

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

(2013/C 344/09)

Language of the case: Greek

Parties

Applicant: European Commission (represented by: D. Triantafyllou and C. Soulay, acting as Agents)

Defendant: Hellenic Republic (represented by: E.-M. Mamouna, acting as Agent)

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); Republic of Poland (represented by: M. Szpunar and B. Majczyna, 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 under which the special regime for taxation of travel agents applies to transactions carried out by travel agents for 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 Hellenic Republic;
3. Orders the Czech Republic, the Kingdom of Spain, the French Republic, the Republic of Poland and the Republic of Finland to bear their own costs.

⁽¹⁾ OJ C 232, 6.8.2011.