

- 4) *Orders the European Commission and IPK International — World Marketing Consultants GmbH to bear their own costs in relation to the present proceedings.*

<sup>(1)</sup> OJ C 260, 7.9.2013.

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**Judgment of the Court (Second Chamber) of 11 February 2015 (request for a preliminary ruling from the cour d'appel de Bruxelles — Belgium) — *bpost SA v Institut belge des services postaux et des télécommunications (IBPT)***

(Case C-340/13) <sup>(1)</sup>

*(Reference for a preliminary ruling — Postal services — Directive 97/67/EC — Article 12 — Universal service provider — Quantitative discounts — Application to intermediaries who consolidate postal items — Requirement of non-discrimination)*

(2015/C 118/05)

Language of the case: French

**Referring court**

Cour d'appel de Bruxelles

**Parties to the main proceedings**

Applicant: *bpost SA*

Defendant: *Institut belge des services postaux et des télécommunications (IBPT)*

**Operative part of the judgment**

*The principle of non-discrimination in postal tariffs laid down in Article 12 of Directive 97/67/EC of the European Parliament and of the Council of 15 December 1997 on common rules for the development of the internal market of Community postal services and the improvement of quality of service, as amended by Directive 2008/6/EC of the European Parliament and of the Council of 20 February 2008, must be interpreted as not precluding a system of quantitative discounts per sender, such as that at issue in the main proceedings.*

<sup>(1)</sup> OJ C 233, 10.8.2013.

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**Judgment of the Court (Tenth Chamber) of 12 February 2015 (request for a preliminary ruling from the Naczelny Sąd Administracyjny — Poland) — *Minister Finansów v Oil Trading Poland sp. z o.o.***

(Case C-349/13) <sup>(1)</sup>

*(Reference for a preliminary ruling — Excise duties — Directives 92/12/EEC and 2008/118/EC — Scope — Mineral oils and energy products — Lubricating oils intended for use other than as motor or heating fuel — Exclusion — Excise duty levied on the consumption of energy products, imposed by a Member State in accordance with the rules of the harmonised tax system — Notion of 'formalities connected with the crossing of frontiers' — Article 110 TFEU — Deadline for payment shorter in certain cases for intracommunity purchases than for products acquired on the national market)*

(2015/C 118/06)

Language of the case: Polish

**Referring court**

Naczelny Sąd Administracyjny

**Parties to the main proceedings**

Applicant: *Minister Finansów*

Defendant: Oil Trading Poland sp. z o.o.

### Operative part of the judgment

Article 3(3) of Council Directive 92/12/EEC of 25 February 1992 on the general arrangements for products subject to excise duty and on the holding, movement and monitoring of such products and Article 1(3) of Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12 must be interpreted as not precluding products not falling within the scope of those directives, such as lubricating oils intended for use other than as motor or heating fuel, being subject to a tax governed by rules identical to those of the harmonised tax system covered by those directives, since the fact of making those products subject to that tax does not entail any formalities connected with the crossing of frontiers in the context of trade between Member States.

<sup>(1)</sup> OJ C 274, 21.9.2013.

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### Judgment of the Court (Fifth Chamber) of 12 February 2015 (request for a preliminary ruling from the Rechtbank Oost-Brabant, zittingsplaats 's-Hertogenbosch — Netherlands) — Criminal proceedings against N.F. Gielen, M.M.J. Geerings, F.A.C. Pruijboom, A.A. Pruijboom,

(Case C-369/13) <sup>(1)</sup>

(Reference for a preliminary ruling — Drug precursors — Monitoring of trade between the Member States — Regulation (EC) No 273/2004 — Monitoring of trade between the European Union and third countries — Regulation (EC) No 111/2005 — Concept of ‘scheduled substance’ — Substance ‘alpha-phenylacetonitrile’ (APAAN) — Scheduled substance ‘1-phenyl-2-propanone’ (BMK))

(2015/C 118/07)

Language of the case: Dutch

### Referring court

Rechtbank Oost-Brabant, zittingsplaats 's-Hertogenbosch

### Parties in the main criminal proceedings

N.F. Gielen, M.M.J. Geerings, F.A.C. Pruijboom, A.A. Pruijboom,

### Operative part of the judgment

Article 2(a) of Regulation (EC) No 273/2004 of the European Parliament and of the Council of 11 February 2004 on drug precursors and Article 2(a) of Council Regulation (EC) No 111/2005 of 22 December 2004 laying down rules for the monitoring of trade between the Community and third countries in drug precursors must be interpreted as meaning that the classification of ‘scheduled substance’, within the meaning of those provisions, does not apply to a substance, such as alpha-phenylacetonitrile, which is not referred to in Annex I to Regulation No 273/2004 or the Annex to Regulation No 111/2005, even if it may, by readily applicable or economically viable means, within the meaning of those regulations, easily be converted into a substance referred to in those annexes.

<sup>(1)</sup> OJ C 260, 7.9.2013.

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