

Table of Contents

In addition to the English-language version of the texts contained in this publication, in some instances also the French and, occasionally, the German versions have been included. In the table of contents, the italicized capitals E (for English), F (for French) and G (for German) indicate which language versions have been included.

VOLUME 3. EU TAX MATERIALS

1 A. EU Treaty

- 2247 Treaty on European Union (extract) (E)
2248 Treaty on the Functioning of the European Union (E)
2309 Table comparing Article numbers before and after Treaty of Lisbon (in force 2009) (E)

B. Directives

Direct taxation:

- 2316 Parent-Subsidiary (2011, 1990-2003) (E, F, G)
2360 Merger (2009, 1990-2005) (E)
2404 **3** Interest and Royalty (2003-2004 and 2011 Proposal) (E, F, G)
2450 **Savings Income (2003 and 2008 Proposal) (E)**
2494 – Council Decision of 2 June 2004 (2004/911/EC) on the signing and conclusion of the Agreement between the European Community and the Swiss Confederation (etc.) (E)
2495 – Agreement between the European Community and the Swiss Confederation (etc.) (E)
2504 – Memorandum of Understanding of 26 October 2004 between the European Community, the Kingdom of Belgium, (etc.) (E)
2506 Common Consolidated Corporate Tax Base ('CCCTB') (2011 Proposal) (E)
2545 Indirect taxes on the raising of capital (2008) (E, F, G)

Mutual Assistance:

- 2570 **4** Administrative cooperation in the field of taxation (2011)
2607 Mutual Assistance for the Recovery of Claims (2010) (E, F, G)

Value-Added Tax:

- 2638 **5** First VAT Directive (E, F, G)
2644 Second VAT Directive (E)
2652 2006 VAT Directive (28 November 2006) (E)
2729 Correlation table articles (old) Sixth VAT Directive to 2006 VAT Directive (E)

C. European Commission Communications

- 2731 Communication of 19 December 2006 from the Commission to the Council, the European Parliament and the European Economic and Social Committee on co-ordinating Member States' direct tax systems in the Internal Market (COM(2006) 823 final) (E)
2736 Communication of 19 December 2006 from the Commission to the Council, etc., on tax treatment of losses in cross-border situations (COM(2006) 824 final) (E)
2743 Communication of 19 December 2006 from the Commission to the Council, etc., on exit taxation and the need for co-ordination of Member States' tax policies (COM(2006) 825 final) (E)
2749 Communication from the Commission to the Council, etc., on the application of anti-abuse measures in the area of direct taxation – within the EU and in relation to third countries (COM(2007) 785 final) (E)
2755 Consultation paper: Request for contribution on factual examples and possible ways to tackle double non-taxation cases (E)
1912¹ Communicaton of 27 June 2012 of the Commission on concrete ways to reinforce the fight against tax fraud and tax evasion including in relation to third countries (E)
1921¹ Communicaton of 6 December 2012 of the Commission on an action plan to strengthen the fight against tax fraud and tax evasion (E)

1. This is a page in Volume 1.

D. Regulations

- 2766 EEIG (Nr. 2137/85) (E, F, G)
2768 Statute for a European Foundation (2012 Proposal) (*excerpt*) (E)

6 E. Arbitration Convention (1990)

- 2776 Text Convention (1990, 1999) (E, F, G)
2802 Revised Code of Conduct for the implementation of the Arbitration Convention (2009) (E)

F. Recommendations

- 2810 Taxation of certain items of income received by non-residents (1993) (E, F, G)
2820 Taxation of small and medium-sized enterprises (1994) (E, F, G)

G. State Aid and Tax Competition

- 2826 EC Commission Notice of 11 November 1998 on the application of the State aid rules (E, F, G)
2846 EC Commission Report of 9 February 2004 on the implementation of the Commission Notice on the application of the State aid rules (E)
2860 Council Regulation (EC) No 659/1999 of 22 March 1999 laying down detailed rules for the application of Article 93 of the EC Treaty (E)
2870 Resolution of 1 December 1997 on Code of conduct for business taxation (1997) (E, F, G)
2878 Report Primarolo Group on Code of conduct for business taxation (1999) (E)

H. Transfer Pricing (EU)

- 2887 Resolution on Code of conduct on transfer pricing documentation (2006) (E)
2893 Communication of 26 February 2007 from the Commission to the Council [et al.] on the work of the EU Joint Transfer Pricing Forum in the field of dispute avoidance and resolution procedures and on Guidelines for Advance Pricing Agreements within the EU (E)

I. Judgments EU Court of Justice (E, F)²

- 2905 **7** Alphabetic list of judgments included in this publication
2910 28 January 1986, Case 270/83 (Commission v French Republic [*'Avoir fiscal'*])
2915 27 September 1988, Case 81/87 (The Queen v ... **Daily Mail** and General Trust plc)
2919 8 May 1990, Case 175/88 (**Biehl** v Administration des Contributions du Grand-Duché de Luxembourg)
2922 28 January 1992, Case C-204/90 (**Bachmann** v Belgian State)
2926 26 January 1993, Case C-112/91 (**Werner** v Finanzamt Aachen-Innenstadt)
2929 13 July 1993, Case C-330/91 (The Queen v ... **Commerzbank AG**)
2932 12 April 1994, Case C-1/93 (**Halliburton** v Staatssecretaris van Financiën)
2935 14 February 1995, Case C-279/93 (Finanzamt Köln-Altstadt v **Schumacker**)
2942 11 August 1995, Case C-80/94 (**Wielockx** v Inspecteur der Directe Belastingen)
2945 26 October 1995, Case C-151/94 (Commission v Grand Duchy of Luxembourg [*'Biehl II'*])
2948 14 November 1995, Case C-484/93 (**Svensson** and Gustavsson v Ministre du Logement et de l'Urbanisme)
2951 15 December 1995, Case C-415/93 ([Football associations] v **Bosman**) (*excerpt*)
2953 27 June 1996, Case C-107/94 (**Asscher** v Staatssecretaris van Financiën)
2960 17 October 1996, Cases C-283/94, C-291/94 and C-292/94 (**Denkavit International** BV a.o. v Bundesamt für Finanzen)
2967 15 May 1997, Case C-250/95 (**Futura Participations** SA and Singer v Administration des contributions)
2972 17 July 1997, Case C-28/95 (**Leur-Bloem** v Inspecteur der Belastingdienst/Ondernemingen Amsterdam 2)
2979 28 April 1998, Case C-118/96 (**Safir** v Skattemyndigheten i Dalarna Län)
2983 12 May 1998, Case C-336/96 (**Gilly** v Directeur des Services Fiscaux du Bas-Rhin)

2. ECJ Judgments and Conclusions of the Advocate General are given in English; in cases where the English version was not available, the French version is given.

- 2990 16 July 1998, Case C-264/96 (Imperial Chemical Industries plc [ICI] v K. Hall Colmer [Her Majesty's Inspector of Taxes])
- 2996 29 April 1999, Case C-311/97 (**Royal Bank of Scotland** plc v Elliniko Dimosio [Greek State])
- 3001 14 September 1999, Case C-391/97 (**Gschwind** v Finanzamt Aachen-Außenstadt)
- 3006 21 September 1999, Case C-307/97 (Compagnie de **Saint-Gobain** v Finanzamt Aachen-Innenstadt)
- 3014 14 October 1999, Case C-439/97 (**Sandoz** GmbH v Finanzlandesdirektion für Wien, Niederösterreich und Burgenland)
- 3019 14 October 1999, Case C-229/98 (**Vander Zwalmen** & Massart v Belgian State)
- 3024 26 October 1999, Case C-294/97 (**Eurowings** Luftverkehrs AG v Finanzamt Dortmund-Unna)
- 3029 28 October 1999, Case C-55/98 (Skatteministeriet v Bent **Vestergaard**)
- 3033 18 November 1999, Case C-200/98 (**X AB & Y AB** v Riksskatteverket)
- 3038 13 April 2000, Case C-251/98 (C. **Baars** v Inspecteur der Belastingdienst Particulieren/Ondernemingen Gorinchem)
- 3043 13 April 2000, Case C-420/98 (**W.N.** v Staatssecretaris van Financiën)
- 3047 16 May 2000, Case C-87/99 (**Zurstrassen** v Administration des Contributions Directes)
- 3051 6 June 2000, Case C-35/98 (Staatssecretaris van Financiën v **Verkooijen**)
- 3058 8 June 2000, Case C-375/98 (Ministério Público, Fazenda Pública v **Epson Europe BV**)
- 8 14 December 2000, Case C-141/99 [**AMID**] v Belgian State)
- 3067 8 March 2001, Cases C-397/98 and C-410/98 (**Metallgesellschaft** Ltd a.o. v Commissioners of Inland Revenue, H.M. Attorney General)
- 3080 4 October 2001, Case C-294/99 (**Athinaiki Zithopia** AE v Elliniko Domision [Greek State])
- 3086 15 January 2002, Case C-43/00 (**Andersen og Jensen** ApS v Skatteministeriet)
- 3092 30 May 2002, Case C-516/99 (**Schmid**)
- 3098 3 October 2002, Case C-136/00 (**Danner**)
- 3105 5 November 2002, Case C-208/00 (**Überseering** BV v Nordic Construction Company Baumanagement GmbH (NCC))
- 3117 21 November 2002, Case C-436/00 (**X and Y** v Riksskatteverket)
- 3126 12 December 2002, Case C-385/00 (**De Groot** v Staatssecretaris van Financiën)
- 3139 12 December 2002, Case C-324/00 (**Lankhorst-Hohorst** v Finanzamt Steinfurt)
- 3144 12 June 2003, Case C-234/01 (Arnaud **Gerritse** v Finanzamt Neukölln-Nord)
- 3150 26 June 2003, Case C-422/01 (**Skandia**, Ramstedt v Riksskatteverket)
- 3156 18 September 2003, Case C-168/01 (**Bosal Holding** v Staatssecretaris van Financiën)
- 3162 25 September 2003, Case C-58/01 (**Océ van der Grinten** NV v Inland Revenue Commissioners)
- 3174 13 November 2003, Case Case C-209/01 (**Theodor Schilling**, Angelika Fleck-Schilling v Finanzamt Nürnberg-Süd)
- 3180 13 November 2003, Case C-42/02 (**Lindman** v Skatterättelsnämnden)
- 3184 11 December 2003, Case C-364/01 (**Barbier** v Inspecteur van de Belastingdienst Particulieren/Ondernemingen Buitenland)
- 3193 4 March 2004, Case C-334/02 (Commission v French Republic) [**'Fixed levy'**]
- 3197 11 March 2004, Case C-9/02 (**Lasteyrie du Saillant** v Ministère de l'Economie, des Finances et de l'Industrie)
- 3207 8 June 2004, Case C-268/03 (Jean-Claude **De Baeck** v Belgische Staat)
- 3211 1 July 2004, Case C-169/03 (Florian W. **Wallentin** v Riksskatteverket)
- 3215 15 July 2004, Case C-315/02 (Anneliese **Lenz** v Finanzlandesdirektion für Tirol)
- 3221 15 July 2004, Case C-242/03 (Ministre des Finances v Jean-Claude **Weidert**, Élisabeth Paulus)
- 3225 7 September 2004, Case C-319/02 (Petri Mikael **Manninen**)
- 9 3231 9 December 2004, Case C-219/03 (**Commission v Spain**) [F]
- 3235 10 March 2005, Case C-39/04 (Laboratoires **Fournier** SA v Direction des vérifications nationales et internationales)
- 3238 5 July 2005, Case C-376/03 (**D.** v Inspecteur van de Belastingdienst/particulieren/Ondernemingen buitenland te Heerlen)
- 3245 12 July 2005, Case C-403/03 (Egon **Schempp** v Finanzamt München V)
- 3250 8 September 2005, Case C-512/03 (J.E.J. **Blanckaert** v Inspecteur van de Belastingdienst/Particulieren/Ondernemingen buitenland te Heerlen)
- 3256 13 December 2005, Case C-446/03 (**Marks & Spencer** plc v David Halsey (Her Majesty's Inspector of Taxes))
- 3263 19 January 2006, Case C-265/04 (Margaretha **Bouanich** v Skatteverket)
- 3269 21 February 2006, Case C-152/03 (Hans-Jürgen **Ritter-Coulais**, Monique Ritter-Coulais v Finanzamt Germersheim)

- 3274 23 February 2006, Case C-253/03 (**CLT-UFA SA v Finanzamt Köln-West**)
- 3278 23 February 2006, Case C-513/03 (**Heirs of M.E.A. van Hilten-van der Heijden v Inspecteur van de Belastingdienst/Particulieren/Ondernemingen buitenland te Heerlen**)
- 3285 23 February 2006, Case C-471/04 (**Finanzamt Offenbach am Main-Land v Keller Holding GmbH**)
- 3292 6 July 2006, Case C-346/06 (**Robert Hans Conijn v Finanzamt Hamburg-Nord**)
- 3295 7 September 2006, Case C-470/04 (**N v Inspecteur van de Belastingdienst Oost/kantoor Almelo**)
- 3304 12 September 2006, Case C-196/04 (**Cadbury Schweppes plc Cadbury Schweppes Overseas Ltd v Commissioners of Inland Revenue**)
- 3312 14 September 2006, Case C-386/04 (**Centro di Musicologia Walter Stauffer v Finanzamt München für Körperschaften**)
- 3320 3 October 2006, Case C-290/04 (**FKP Scorpio Konzertproduktionen GmbH v Finanzamt Hamburg-Eimsbüttel**)
- 3329 26 October 2006, Case C-345/05 (**Commission v Portuguese Republic**)
- 3335 9 November 2006, Case C-433/04 (**Commission v Belgium**)
- 3341 9 November 2006, Case C-520/04 (**Pirkko Marjatta Turpeinen**)
- 3345 14 November 2006, Case C-513/04 (**Mark Kerckhaert, Bernadette Morres v Belgische Staat**)
- 3348 12 December 2006, Case C-374/04 (**Test Claimants in Class IV of the ACT Group Litigation v Commissioners of Inland Revenue**)
- 3360 12 December 2006, Case C-446/04 (**Test Claimants in the FII Group Litigation v Commissioners of Inland Revenue**)
- 3387 14 December 2006, Case C-170/05 (**Denkavit Internationaal BV, Denkavit France SARL v Ministre de l'Economie, des Finances et de l'Industrie**)
- 3394 18 January 2007, Case C-104/06 (**Commission v Sweden**)
- 3399 25 January 2007, Case C-329/05 (**Finanzamt Dinslaken v Gerold Meindl, Christine Meindl-Berger**)
- 3403 30 January 2007, Case C-150/04 (**Commission v Denmark**)
- 3412 15 February 2007, Case C-345/04 (**Centro Equestre da Lezíria Grande Lda v Bundesamt für Finanzen**)
- 3417 **10** 6 March 2007, Case C-292/04 (**Wienand Meilicke, Heidi Christa Weyde, Marina Stöffler v Finanzamt Bonn-Innenstadt**)
- 3422 13 March 2007, Case C-524/04 (**Test Claimants in the Thin Cap Group Litigation v Commissioners of Inland Revenue**)
- 3440 22 March 2007, Case C-383/05 (**Raffaele Talotta v État belge**)
- 3445 29 March 2007, Case C-347/04 (**Rewe Zentralfinanz eG v Finanzamt Köln-Mitte**)
- 3454 10 May 2007, Case C-492/04 (**Lasertec v FA Emmendingen [order]**)
- 3458 10 May 2007, Case C-102/05 (**Skatteverket v A and B [order]**)
- 3462 24 May 2007, Case C-157/05 (**Holböck v FA Salzburg-Land**)
- 3467 5 July 2007, Case C-522/04 (**Commission v Belgium**)
- 3480 5 July 2007, Case C-321/05 (**Hans Markus Kofoed v Skatteministeriet**)
- 3486 18 July 2007, Case C-231/05 (**Oy AA**)
- 3494 18 July 2007, Case C-182/06 (**Grand-duché de Luxembourg v Hans Ulrich Lakebrink and Katrin Peters-Lakebrink**)
- 3498 11 September 2007, Case C-76/05 (**Herbert Schwarz, Marga Gootjes-Schwarz v Finanzamt Bergisch Gladbach**)
- 3509 11 September 2007, Case C-318/05 (**Commission v Germany**)
- 3523 11 October 2007, Case C-451/05 (**Européenne et Luxembourgeoise d'investissements SA (ELISA) v Directeur général des impôts, Ministère public**)
- 3534 11 October 2007, Joined Cases C-283/06 and C-312/06 (**KÖGÁZ rt, E-ON IS Hungary kft, E-ON DÉDÁSZ rt, Schneider Electric Hungária rt, TESCO Áruházak rt, OTP Garancia Biztosító rt, OTP Bank rt, ERSTE Bank Hungary rt, Vodafone Magyarország Mobil Távközlési rt (C-283/06) v Zala Megyei Közigazgatási Hivatal Vezetője) and (OTP Garancia Biztosító rt (C-312/06) v Vas Megyei Közigazgatási Hivatal)**)
- 3542 11 October 2007, Case C-443/06 (**Erika Waltraud Ilse Hollmann v Fazenda Pública**)
- 3548 25 October 2007, Case C-427/05 (**Agenzia delle Entrate - Ufficio di Genova 1 v Porto Antico di Genova SpA**)
- 3552 25 October 2007, Case C-464/05 (**Maria Geurts, Dennis Vogten v Administratie van de BTW, registratie en domeinen, Belgische Staat**)
- 3557 6 November 2007, Case C-415/06 (**Stahlwerk Ergste Westig GmbH v. Finanzamt Düsseldorf-Mettmann**) [F]
- 3560 8 November 2007, Case C-379/05 (**Amurta SGPS v Inspecteur van de Belastingdienst/Amsterdam**)

- 3570 6 December 2007, Case C-298/05 (**Columbus Container Services BVBA & Co. v. Finanzamt Bielefeld-Innenstadt**)
- 3576 18 December 2007, Case C-101/05 (**Skatteverket v A**)
- 3585 **11** 18 December 2007, Case C-281/06 (Hans-Dieter **Jundt**, Hedwig Jundt v Finanzamt Offenburg)
- 3595 18 December 2007, Case C-436/06 (Per **Grønfeldt**, Tatiana Grønfeldt v Finanzamt Hamburg – Am Tierpark)
- 3599 17 January 2008, Case C-152/05 (**Commission v Germany**)
- 3603 17 January 2008, Case C-256/06 (Theodor **Jäger** v Finanzamt Kusel-Landstuhl)
- 3610 17 January 2008, Case C-105/07 (NV **Lammers & Van Cleef** v Belgische Staat)
- 3615 28 February 2008, Case C-293/06 (**Deutsche Shell GmbH** v Finanzamt für Großunternehmen in Hamburg)
- 3621 13 March 2008, Case C-248/06 (**Commission v Spain**) [F]
- 3628 3 April 2008, Case C-27/07 (**Banque Fédérative** du Crédit Mutuel v Ministre de l'Économie, des Finances et de l'Industrie)
- 3634 23 April 2008, Case C-201/05 (The Test Claimants in the CFC and **Dividend Group Litigation** v Commissioners of Inland Revenue)
- 3651 15 May 2008, Case C-414/06 (**Lidl Belgium GmbH & Co. KG** v Finanzamt Heilbronn)
- 3657 20 May 2008, Case C-194/06 (Staatssecretaris van Financiën v **Orange European Smallcap Fund NV**)
- 3671 26 June 2008, Case C-284/06 (Finanzamt Hamburg-Am Tierpark v Burda GmbH, formerly **Burda Verlagsbeteiligungen GmbH**)
- 3682 11 September 2008, Case C-11/07 (Hans **Eckelkamp**, Natalie Eckelkamp, Monica Eckelkamp, Saskia Eckelkamp, Thomas Eckelkamp, Jessica Eckelkamp, Joris Eckelkamp v Belgische Staat)
- 3690 11 September 2008, Case C-43/07 (D.M.M.A. **Arens-Sikken** v Staatssecretaris van Financiën)
- 3698 2 October 2008, Case C-360/06 (Heinrich **Bauer** Verlag BeteiligungsGmbH v Finanzamt für Großunternehmen in Hamburg)
- 3703 16 October 2008, Case C-527/06 (R.H.H. **Renneberg** v Staatssecretaris van Financiën)
- 3712 23 October 2008, Case C-157/07 (Finanzamt für Körperschaften III in Berlin v **Krankenheim Ruhesitz am Wannsee**-Seniorenheimstatt GmbH)
- 3719 27 November 2008, Case C-418/07 (Société **Papillon** v Ministère du Budget, des Comptes publics et de la Fonction publique)
- 3725 4 December 2008, Case C-330/07 (**Jobra** Vermögensverwaltungs-Gesellschaft mbH v Finanzamt Amstetten Melk Scheibbs)
- 3730 11 December 2008, Case C-285/07 (**A.T.** v Finanzamt Stuttgart-Körperschaften)
- 3735 16 December 2008, Case C-210/06 (**CARTESIO** Oktató és Szolgáltató bt)
- 3748 22 December 2008, Case C-48/07 (État belge - Service public fédéral Finances v **Les Vergers du Vieux Tauves SA**)
- 3755 22 December 2008, Case C-282/07 (État belge - SPF Finances v **Truck Center SA**)
- 3760 **12** 22 January 2009, Case C-377/07 (Finanzamt Speyer-Germersheim v **STEKO** Industriemontage GmbH)
- 3766 27 January 2009, Case C-318/07 (Hein **Persche** v Finanzamt Lüdenscheid)
- 3775 12 February 2009, Case C-138/07 (Belgische Staat v **Cobelfret NV**)
- 3783 12 February 2009, Case C-67/08 (Margarete **Block** v Finanzamt Kaufbeuren)
- 3789 23 April 2009, Case C-406/07 (**Commission v Greece**) [F]
- 3794 23 April 2009, Case C-544/07 (Uwe **Rüffler** v Dyrektor Izby Skarbowej we Wrocławiu Osrodek Zamiejscowy w Walbrzychu)
- 3804 4 June 2009, Case C-144/08 (**Commission v Finland**) [F]
- 3809 4 June 2009, Joined Cases C-439/07 and C-499/07 (Belgische Staat v **KBC Bank NV**, and Beleggen, Risicokapitaal, Beheer NV v Belgische Staat)
- 3821 11 June 2009, Case C-429/07 (Inspecteur van de Belastingdienst v **X BV**)
- 3827 11 June 2009, Case C-521/07 (**Commission v Netherlands**)
- 3833 11 June 2009, Joined Cases C-155/08 and C-157/08 (X, E.H.A. **Passenheim**-van Schoot v Staatssecretaris van Financiën)
- 3843 18 June 2009, Case C-303/07 (**Aberdeen Property** Fininvest Alpha Oy)
- 3852 16 July 2009, Case C-128/08 (**Damseaux** v État belge)
- 3857 10 September 2009, Case C-269/07 (**Commission** of the European Communities v Federal Republic of Germany)
- 3870 17 September 2009, Case C-182/08 (**Glaxo Wellcome GmbH & Co. KG** v Finanzamt München II)

- 3880 1 October 2009, Case C-569/07 (**HSBC Holdings** plc, Vidacos Nominees Ltd v The Commissioners of Her Majesty's Revenue & Customs)
- 3885 1 October 2009, Case C-247/08 (**Gaz de France** – Berliner Investissement SA v Bundeszentralamt für Steuern)
- 3893 1 October 2009, Case C-502/08 (**Commission** des Communautés européennes contre Royaume d'**Espagne**) [F]
- 3897 6 October 2009, Case C-562/07 (**Commission** of the European Communities v Kingdom of **Spain**)
- 3905 6 October 2009, Case C-153/08 (**Commission** of the European Communities v Kingdom of **Spain**)
- 3911 15 October 2009, Case C-35/08 (Grundstücksgemeinschaft **Busley/Cibrian** v Finanzamt Stuttgart-Körperschaften)
- 3916 12 November 2009, Case C-441/08 (**Elektrownia Patnów** II sp. zoo v Dyrektor Yzby Skarbowej w Poznaniu)
- 3922 19 November 2009, Case C-314/08 (Krzysztof **Filipiak** v Dyrektor Izby Skarbowej w Poznaniu)
- 3932 **13** 19 November 2009, Case C-540/07 (**Commission** of the European Communities v **Italian Republic**)
- 3941 21 January 2010, Case C-311/08 (Société de Gestion Industrielle SA (**SGI**) v État belge)
- 3950 25 February 2010, Case C-172/08 (**Pontina Ambiente** Srl v Regione Lazio)
- 3956 25 February 2010, Case C-337/08 (**X Holding** BV v Staatssecretaris van Financiën)
- 3961 18 March 2010, Case C-440/08 (**F. Gielen** v Staatssecretaris van Financiën)
- 3967 15 April 2010, Case C-96/08 (**CIBA** Specialty Chemicals Central and Eastern Europe Szolgáltatató, Tanácsadó és Kereskedelmi kft v Adó- és Pénzügyi ellenőrzési Hivatal (APEH) Hatósági Hozzájárulás)
- 3973 27 April 2010, Case C-510/08 (Vera **Mattner** v Finanzamt Velbert)
- 3981 20 May 2010, Case C-352/08 (Modehuis A. **Zwijnenburg** BV v Staatssecretaris van Financiën)
- 3987 20 May 2010, Case C-56/09 (Emiliano **Zanotti** v Agenzia delle Entrate – Ufficio Roma 2)
- 3995 3 June 2010, Case C-487/08 (European **Commission** v Kingdom of **Spain**)
- 4004 17 June 2010, Case C-105/08 (European **Commission** v **Portuguese Republic**)
- 4009 24 June 2010, Joined Cases C-338/08 and C-339/08 (**P. Ferrero** e C. SpA v Agenzia delle Entrate – Ufficio di Alba [C-338/08] and General Beverage Europe BV v Agenzia delle Entrate – Ufficio di Torino 1 [C-338/08])
- 4016 1 July 2010, Case C-35/09 (Ministero dell'Economia e delle Finanze, Agenzia delle Entrate v **Paolo Speranza**)
- 4023 1 July 2010, Case C-233/09 (Gerhard **Dijkman**, Maria Dijkman-Lavaleije v. Belgische Staat)
- 4030 15 July 2010, Case C-70/09 (Alexander **Hengartner**, Rudolf **Gasser** v Landesregierung Vorarlberg)
- 4036 28 October 2010, Case C-72/09 (Établissements **Rimbaud** SA v Directeur général des impôts, Directeur des services fiscaux d'Aix-en-Provence)
- 4043 20 January 2011, Case C-155/09 (European **Commission** v **Hellenic Republic**)
- 4052 10 February 2011, Joined Cases C-436/08 and C-437/08 (**Haribo** Lakritzen Hans Riegel BetriebsgmbH, Österreichische Salinen AG v Finanzamt Linz)
- 4074 10 February 2011, Case C-25/10 (**Missionswerk** Werner Heukelbach eV v État belge)
- 4079 31 March 2011, Case C-450/09 (Ulrich **Schröder** v Finanzamt Hameln)
- 4085 7 April 2011, Case C-20/09 (European **Commission** v **Portuguese Republic**)
- 4094 5 May 2011, Case C-267/09 (European **Commission** v **Portuguese Republic**)
- 4102 5 May 2011, Case C-384/09 (**Prunus** SARM, Polonium SA v Directeur des services fiscaux)
- 4108 16 June 2011, Case C-10/10 (European **Commission** v **Republic of Austria**)
- 4114 30 June 2011, Case C-262/09 (**Meilicke** II)
- 4123 21 July 2011, Case C-39709 (**Scheuten Solar Technology** GmbH v Finanzamt Gelsenkirchen-Süd)
- 4128 **14** 8 September 2011, joined cases C-78/08 to C-80/08 (Ministero dell'Economia e delle Finanze, Agenzia delle Entrate v **Paint Graphos** Soc. coop. arl [C-78/08], Adige Carni Soc. coop. arl, in liquidation, v Agenzia delle Entrate, Ministero dell'Economia e delle Finanze [C-79/08], and Ministero delle Finanze v Michele Franchetto [C-80/08])
- 4138 15 September 2011, Case C-310/09 (Ministre du Budget, des Comptes publics et de la Fonction publique v **Accor** SA)
- 4151 15 September 2011, Case C-132/10 (Olivier **Halley**, Julie Halley, Marie Halley v Belgische Staat)
- 4156 15 September 2011, Case C-240/10 (Cathy **Schulz**-Delzers, Pascal Schulz v Finanzamt Stuttgart III)
- 4161 29 September 2011, Case C-387/10 (**Commission** v **Austria**) [F]
- 4166 6 October 2011, Case C-493/09 (**Commission** v **Portuguese Republic**)
- 4172 13 October 2011, Case C-9/11 (**Waypoint Aviation** SA v État belge – SPF Finances)
- 4176 20 October 2011, Case C-284/09 (**Commission** v Federal Republic of **Germany**)

- 4187 10 November 2011, Case C-126/10 (**Foggia** – Sociedade Gestora de Participações Sociais SA v Secretário de Estado dos Assuntos Fiscais)
- 4193 29 November 2011, Case C-371/10 (**National Grid Indus BV** v Inspecteur van de Belastingdienst Rijnmond / kantoor Rotterdam)
- 4204 1 December 2011, Case C-250/08 (**European Commission** v Kingdom of **Belgium**)
- 4213 1 December 2011, Case C-253/09 (**European Commission** v Republic of **Hungary**)
- 4223 8 December 2011, Case C-157/10 (**Banco Bilbao Vizcaya Argentaria SA** v Administración General del Estado)
- 4229 29 March 2012, Case C-417/10 (Ministero dell'Economia e delle Finanze, Agenzia delle Entrate v **3M Italia SpA**)
- 4235 10 May 2012, Case C-39/10 (**European Commission** v Republic of **Estonia**)
- 4243 10 May 2012, Joined Cases C-338/11 to C-347/11 (**Santander Asset Management SGIC SA**, on behalf of FIM Santander Top 25 Euro Fi [C-338/11] v Directeur des résidents à l'étranger et des services généraux and Santander Asset Management SGIC SA, on behalf of Cartera Mobiliaria SA SICAV [C-339/11], Kapitalanlagegesellschaft mbH, on behalf of Alltri Inka [C-340/11], Allianz Global Investors Kapitalanlagegesellschaft mbH, on behalf of DBI-Fonds APT n° 737 [C-341/11], SICAV KBC Select Immo [C-342/11], SGSS Deutschland Kapitalanlagegesellschaft mbH [C-343/11], International Values Series of the DFA Investment Trust Co. [C-344/11], Continental Small Co. Series of the DFA Investment Trust Co. [C-345/11], SICAV GA Fund B [C-346/11], Generali Investments Deutschland Kapitalanlagegesellschaft mbH, on behalf of AMB Generali Aktien Euroland [C-347/11] v Ministre du Budget, des Comptes publics, de la Fonction publique et de la Réforme de l'État)
- 4251 10 May 2012, Case C-370/11 (**European Commission** v. Kingdom of **Belgium**) [F]
- 4255 5 July 2012, Case C-318/10 (Société d'investissement pour l'agriculture tropicale SA (**SIAT**) v État belge)
- 4262 12 July 2012, Case C-269/09 (**European Commission** v Kingdom of **Spain**)
- 4273 12 July 2012, Case C-384/11 (**Tate & Lyle Investments Ltd** contre Belgische Staat) (order) [F]
- 4279 19 July 2012, Case C-31/11 (Marianne **Scheunemann** v Finanzamt Bremerhaven)
- 4283 19 July 2012, Case C-48/11 (Veronsaajien oikeudenvoluntaryksikkö v **A Oy**)
- 4289 6 September 2012, Case C-38/10 (**European Commission** v **Portuguese Republic**)
- 4294 6 September 2012, Case C-18/11 (The Commissioners for Her Majesty's Revenue & Customs v **Philips Electronics UK Ltd**)
- 4300 6 September 2012, Case C-380/11 (DI. VI. Finanziaria di Diego **della Valle** & C. SapA v Administration des contributions en matière d'impôts)
- 4306 19 septembre 2012, Case C-540/11 (Daniel **Levy**, Carine **Sebbag** contre État belge) (order) [F]
- 4311 18 October 2012, Case C-498/10 (**X NV** v Staatssecretaris van Financiën)
- 4319 18 October 2012, Case C-603/10 (**Pelati d.o.o.** v Republika Slovenija)
- 4324 18 October 2012, Case C-371/11 (**Punch Graphix Prepress Belgium NV** v Belgische Staat)
- 4329 25 October 2012, Case C-387/11 (**European Commission** v Kingdom of **Belgium**)
- 4339 8 November 2012, Case C-342/10 (**European Commission** v Republic of **Ireland**)
- 4345 13 November 2012, Case C-35/11 (**Test Claimants in the FII Group Litigation** v Commissioners of Inland Revenue, The Commissioners for Her Majesty's Revenue & Customs)
- 4359 22 November 2012, Case C-600/10 (**European Commission** v Federal Republic of **Germany**) [F]
- 4363 19 December 2012, Case C-207/11 (**3D I Srl** v Agenzia delle Finanze – Ufficio di Cremona)
- 4370 31 January 2013, Case C-301/11 (**European Commission** v Kingdom of the **Netherlands**) [F]
- 4373 21 February 2013, Case C-123/11 (**A Oy**)
- 4379 28 February 2013, Case C-168/11 (Manfred **Beker**, Christa **Beker** v Finanzamt Heilbronn)
- 4387 28 February 2013, Case C-425/11 (Katja **Ettwein** v Finanzamt Konstanz)
- 4393 28 February 2013, Case C-544/11 (Helga **Petersen**, Peter **Petersen** v Finanzamt Ludwigshafen)
- 4400 25 April 2013, Case C-64/11 (**European Commission** v Kingdom of **Spain**) [F]
- 4405 6 June 2013, Case C-383/10 (**European Commission** v Kingdom of **Belgium**)
- 4414 4 July 2013, Case C-350/11 (**Argenta Spaarbank NV** v Belgische Staat)
- 1 18 July 2013, Case C-261/11 (**Commission européenne** contre Royaume de **Danemark**) [F]
- 7 18 July 2013, Case C-6/12 P (**P Oy**)
- 14 3 October 2013, Case C-282/12 (**Itelcar** – Automóveis de Aluguer Lda v Fazenda Pública)
- 21 17 October 2013, Case C-181/12 (Yvon **Welte** v Finanzamt Velbert)
- 30 22 October 2013, Case C-276/12 (Jiří **Sabou** v Finanční říditelství pro hlavní město Prahu)
- 36 7 November 2013, Case C-322/11 (**K**)

- 45 12 December 2013, Case C-303/12 (Guido **Imfeld**, Nathalie **Garcet** v État belge)
- 55 12 December 2013, Case C-362/12 (**Test Claimants in the Franked Investment Income Group** Litigation v Commissioners of Inland Revenue, Commissioners for Her Majesty's Revenue and Customs)
- 61 23 January 2014, Case C-164/12 (**DMC** Beteiligungsgesellschaft mbH v Finanzamt Hamburg-Mitte)
- 70 23 January 2014, Case C-296/12 (European **Commission** v Kingdom of **Belgium**)
- 1 14 February 2014, C-385/12 (**Hervis Sport- és Divatkereskedelmi Kft.** v Nemzeti Adó- és Vámhivatal Közép-dunántúli Regionális Adó Főigazgatósága)
- 7 13 March 2014, Case C-375/12 (Margaretha **Bouanich** v Directeur des services fiscaux de la Drôme)
- 13 1 April 2014, Case C-80/12 (**Felixstowe** Dock and Railway Company Ltd, Savers Health and Beauty Ltd, Walton Container Terminal Ltd, WPCS (UK) Finance Ltd, AS Watson Card Services (UK) Ltd, Hutchison Whampoa (Europe) Ltd, Kruidvat UK Ltd, Superdrug Stores plc v The Commissioners for Her Majesty's Revenue & Customs)
- 19 10 April 2014, Case C-190/12 (**Emerging Markets** Series of DFA Investment Trust Company v Dyrektor Izby Skarbowej w Bydgoszczy)
- 33 5 June 2014, Joined Cases C-24/12 and C-27/12 (**X BV**(C-24/12), TBG Limited(C-27/12) v Staatssecretaris van Financiën)
- 39 12 June 2014, Joined Cases C-39/13, C-40/13 and C-41/13 (Inspecteur van de Belastingdienst/ Noord/kantoor Groningen v **SCA Group** Holding BV(C-39/13), X AG, X1 Holding GmbH, X2 Holding GmbH, X3 Holding GmbH, D1 BV, D2 BV, D3 BV v Inspecteur van de Belastingdienst Amsterdam(C-40/13), and Inspecteur van de Belastingdienst Holland-Noord/kantoor Zaandam v MSA International Holdings BV, MSA Nederland BV(C-41/13))
- 47 19 June 2014, Joined Cases C-53/13 and C-80/13 (**Strojírny Prostějov** a.s. (C-53/13) v Odvolací finanční ředitelství and ACO Industries Tábor s. r. o. (C-80/13) v Odvolací finanční ředitelství)
- 55 17 July 2014, Case C-48/13 (**Nordea** Bank Danmark A/S v Skatteministeriet)

16 J. Opinions in pending cases

- 109 AG Cruz Villalón, 7 November 2013, Case C-47/12 (**Kronos** International Inc. v Finanzamt Leverkusen) [F]
- 125 AG Wathelet, 21 November 2013, Case C-326/12 (Rita **van Caster**, Patrick van Caster v Finanzamt Essen-Süd) [F]

4473 K. List of pending cases

L. Other decisions

Selected national decisions

UK: Marks and Spencer PLC v HM Inspector of Taxes

Special Commissioners, Decision released on 17 December 2002

4477 *High Court of Justice, Order of 16 July 2003 for ECJ preliminary ruling*

EFTA Court decisions

- 4506 23 November 2004, Case E-1/04 (**Fokus** Bank ASA v The Norwegian State)
- 4513 7 May 2008, Case E-7/07 (**Seabrokers** AS v The Norwegian State, represented by Skattedirektoratet (the Directorate of Taxes))
- 4524 2 December 2013, Case E-14/13 (EFTA Surveillance Authority v **Iceland**)
- 4529 27 June 2014, Case E-26/13 (The Icelandic State v Atli **Gunnarsson**)

M. Exchange of information & other administrative assistance

- 2570* EU Directive on administrative cooperation in the field of taxation (2011) (E, F, G)
- 2008** Council of Europe / OECD 1988 Convention on Mutual Administrative Assistance in Tax Matters, as amended by 2010 Protocol (E)

17 N. ECHR

Convention for the Protection of Human Rights and Fundamental Freedoms

4524 *Text (excerpt) (E, F)*

4534 *First Protocol (E, F)*