

**Parties to the main proceedings**

A, B

*Intervener:* Generalbundesanwalt beim Bundesgerichtshof

**Operative part of the judgment**

Article 56(1)(a) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as meaning that the 'similar rights' mentioned in that provision include the greenhouse gas emission allowances defined in Article 3(a) of Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC.

<sup>(1)</sup> OJ C 363, 3.11.2015.

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**Judgment of the Court (First Chamber) of 8 December 2016 (requests for a preliminary ruling from the Audiencia Provincial de Zaragoza, Juzgado de Primera Instancia de Olot — Spain) — Eurosaneamientos SL, Entidad Urbanística Conservación Parque Tecnológico de Reciclado López Soriano, UTE PTR Acciona Infraestructuras SA v ArcelorMittal Zaragoza, SA (C-532/15), Francesc de Bolós Pi v Urbaser SA (C-538/15)**

**(Joined Cases C-532/15 and C-538/15) <sup>(1)</sup>**

**(Reference for a preliminary ruling — Services provided by Procuradores de los Tribunales — Tariff — Jurisdictions — Derogation impossible)**

(2017/C 038/05)

Language of the case: Spanish

**Referring courts**

Audiencia Provincial de Zaragoza, Juzgado de Primera Instancia de Olot

**Parties to the main proceedings**

*Applicants:* Eurosaneamientos SL, Entidad Urbanística Conservación Parque Tecnológico de Reciclado López Soriano, UTE PTR Acciona Infraestructuras SA (C-532/15), Francesc de Bolós Pi (C-538/15)

*Defendants:* ArcelorMittal Zaragoza, SA (C-532/15), Urbaser SA (C-538/15)

*Intervener:* Consejo General de Procuradores de España (C-532/15)

**Operative part of the judgment**

1. Article 101 TFEU, read in conjunction with Article 4(3) TEU, must be interpreted as not precluding national legislation, such as that at issue in the main proceedings, which makes the fees of procuradores subject to a tariff which may be increased or decreased only by 12 %, in respect of which the national courts merely check its strict application without being in a position, in exceptional circumstances, to derogate from the limits set by that tariff.
2. The Court of Justice of the European Union does not have jurisdiction to answer the second and third questions in Case C-532/15 and the third to fifth questions in Case C-538/15 referred by the Audiencia Provincial de Zaragoza (Provincial Court, Zaragoza, Spain) and the Juzgado de Primera Instancia de Olot (Court of First Instance, Olot, Spain) respectively.

<sup>(1)</sup> OJ C 429, 21.12.2015.