

Parties to the main proceedings

Applicant: Nerea SpA

Defendant: Regione Marche

intervening parties: Banca del Mezzogiorno — MedioCredito Centrale SpA

Operative part of the judgment

1. Article 1(7)(c) of Commission Regulation (EC) No 800/2008 of 6 August 2008 declaring certain categories of aid compatible with the common market in accordance with Articles [107 and 108 TFEU] (General block exemption Regulation) must be interpreted as meaning that the concept of ‘collective insolvency proceedings’ that it refers to covers all collective insolvency proceedings for undertakings provided for by national law, whether they are opened by the national administrative or judicial authorities of their own motion or on the initiative of the undertaking concerned;
2. Article 1(7)(c) of Regulation No 800/2008 must be interpreted as meaning that the fact that an undertaking satisfied the conditions for being subject to collective insolvency proceedings according to national law, which is for the referring court to establish, is sufficient to prevent State aid being granted to it under that regulation or, if such aid has already been granted to it, to hold that it could not be granted in accordance with that regulation provided that those conditions were satisfied on the date on which that aid was granted. However, aid granted to an undertaking in compliance with Regulation No 800/2008 and, in particular, Article 1(6) thereof, cannot be withdrawn solely on the ground that that undertaking has been subject to collective insolvency proceedings subsequent to the date on which that aid was granted to it.

⁽¹⁾ OJ C 279, 1.8.2016.

Judgment of the Court (Seventh Chamber) of 6 July 2017 (request for a preliminary ruling from the Fővárosi Közigazgatási és Munkaügyi Bíróság — Hungary) — Glencore Agriculture Hungary Kft., formerly Glencore Grain Hungary Kft. v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatóság

(Case C-254/16) ⁽¹⁾

(Reference for a preliminary ruling — Common system of value added tax (VAT) — Directive 2006/112/EC — Article 183 — Principle of fiscal neutrality — Deduction of input tax — Refund of overpaid VAT — Investigation procedure — Fine imposed on the taxable person in the course of such a procedure — Extension of the period within which the refund must be made — Exclusion of payment of default interest)

(2017/C 283/11)

Language of the case: Hungarian

Referring court

Fővárosi Közigazgatási és Munkaügyi Bíróság

Parties to the main proceedings

Applicant: Glencore Agriculture Hungary Kft., formerly Glencore Grain Hungary Kft.

Defendant: Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatóság

Operative part of the judgment

EU law must be interpreted as precluding national legislation, such as that at issue in the main proceedings, under which, where a tax investigation procedure is initiated by a tax authority and where a taxable person is fined for failure to cooperate, the date of the refund of overpaid value added tax may be delayed until the formal report on that investigation is delivered to the taxable person and the payment of default interest may be refused, even where the duration of the tax investigation procedure is excessive and cannot be attributed entirely to the conduct of the taxable person.

⁽¹⁾ OJ C 296, 16.8.2016.

Judgment of the Court (First Chamber) of 29 June 2017 (request for a preliminary ruling from the Augstākā tiesa — Latvia) — ‘L.Č.’ IK v Valsts ienemumu dienests

(Case C-288/16) ⁽¹⁾

(Reference for a preliminary ruling — Directive 2006/112/EC — Value added tax (VAT) — Article 146(1)(e) — Exemptions on exportation — Supply of services directly connected with the exportation or the importation of goods — Meaning)

(2017/C 283/12)

Language of the case: Latvian

Referring court

Augstākā tiesa

Parties to the main proceedings

Applicant: ‘L.Č.’ IK

Defendant: Valsts ienemumu dienests

Operative part of the judgment

Article 146(1)(e) 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 exemption laid down in that provision does not apply to a supply of services, such as that at issue in the main proceedings, relating to a transaction consisting in the transport of goods to a third country, where those services are not provided directly to the consignor or the consignee of those goods.

⁽¹⁾ OJ C 260, 18.7.2016.