

becoming chargeable as from the moment when the building right is established, that is to say, before those services are performed, provided that, at the time that right is established, all the relevant information concerning that future supply of services is already known and, therefore, in particular, the services in question are precisely identified, and the value of that right may be expressed in monetary terms, which it is for the national court to verify.

2. In circumstances such as those of the main proceedings, where the transaction is not completed between parties having ties within the meaning of Article 80 of Directive 2006/112, which it is for the national court to verify, Articles 73 and 80 of that directive must be interpreted as precluding a national provision, such as that at issue in the main proceedings, under which, when the consideration for a transaction is made up entirely of goods or services, the taxable amount of the transaction is the open market value of the goods or services supplied.
3. Articles 63, 65 and 73 of Directive 2006/112 have direct effect.

⁽¹⁾ OJ C 13, 14.1.2012.

Judgment of the Court (Third Chamber) of 19 December 2012 (request for a preliminary ruling from the Tribunal Administrativo e Fiscal do Porto — Portugal) — Grande Área Metropolitana do Porto (GAMP) v Comissão Directiva do Programa Operacional Potencial Humano, Ministério do Ambiente e do Ordenamento do Território, Ministério do Trabalho e da Solidariedade Social

(Case C-579/11) ⁽¹⁾

(Structural funds — Regulation (EC) No 1083/2006 — Geographical eligibility — Implementation of an investment co-financed by the European Union from a place located outside of the eligible regions and by an operator established in such a place)

(2013/C 46/19)

Language of the case: Portuguese

Referring court

Tribunal Administrativo e Fiscal do Porto

Parties to the main proceedings

Applicant: Grande Área Metropolitana do Porto (GAMP)

Defendants: Comissão Directiva do Programa Operacional Potencial Humano, Ministério do Ambiente e do Ordenamento do Território, Ministério do Trabalho e da Solidariedade Social

Intervening parties: Instituto Nacional de Administração, Sindicato dos Quadros Técnicos do Estado, Instituto Superior de Ciências do Trabalho e da Empresa, Instituto do Desporto de Portugal

Re:

Request for a preliminary ruling — Tribunal Administrativo e Fiscal do Porto — Interpretation of Articles 174, 175 and 176 TFEU, of Articles 5 to 8, 22, 32, 34, 35 and 56 of Council Regulation (EC) No 1083/2006 of 11 July 2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and repealing Regulation (EC) No 1260/1999 (OJ 2006 L 210, p. 25) and Regulation (EC) No 1059/2003 of the European Parliament and of the Council of 26 May 2003 on the establishment of a common classification of territorial units for statistics (NUTS) (OJ 2003 L 154, p. 1) — Structural operations — EU funding — Operational Programmes — Eligibility of expenditure — Common classification of territorial units for statistics (NUTS)

Operative part of the judgment

The provisions of European Union primary law concerning economic, social and territorial cohesion and Council Regulation (EC) No 1083/2006 of 11 July 2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and repealing Regulation (EC) No 1260/1999 must be interpreted as not precluding an investment co-financed by the European Union from being implemented from a place located outside of the eligible regions and by an operator established in such a place, provided that the investment targets specifically and identifiably the eligible regions.

⁽¹⁾ OJ C 32, 4.2.2012.

Reference for a preliminary ruling from the Krajský súd v Prešove (Slovakia) lodged on 15 October 2012 — SKP v Ján Bríla

(Case C-460/12)

(2013/C 46/20)

Language of the case: Slovak

Referring court

Krajský súd v Prešove