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# EU News: Click & Read

# 118 - November 2017

**European Documentation Centre** 

Editor: Alfredo Santos Legal Adviser

This newsletter contains a selection of recent official documents of the European Union. It features information of particular interest to Swiss readers and aims to provide universities, cantonal and federal administrations, lawyers, trading enterprises and financial businesses with information about the latest legal developments in the European Union. Written in English or French, the newsletter offers links to documents in one of those languages.

We hope you will find this issue both useful and a pleasure to read.

# **Table of contents**

1.	EU-Swiss Relations 2
2.	External Relations / Foreign Policy 2
3.	Agriculture and Fisheries / Maritime Affairs 3
4.	Audiovisual and Media and Information
	Society 3
5.	Competition 3
6.	Customs
7.	Economic and Monetary Affairs,
	Taxation, Enterprise 6
8.	Education, Training, Youth, Culture,
	Research and Innovation 12
9.	Employment and Social Affairs 12
10.	Energy and Environment 13
11.	Food Safety, Public Health and Consumers 14
12.	Human Rights 15
13.	Internal Market and Single Market 16
14.	Intellectual Property 17
15.	Justice, Freedom and Security
	(incl. Judicial Cooperation) 17
16.	Transport 19
17.	Community Institutions, Principles and
	the Communities' own resources

#### Highlights

COUNCIL REGULATION (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO') OJ of the EU, L 283/1 of 31 October 2017

COUNCIL DECISION (EU) 2017/1937 of 11 July 2017 on the signing, on behalf of the European Union, and provisional application of the Treaty establishing the Transport Community OJ of the EU, L 278/1 of 27 October 2017

TREATY establishing the Transport Community OJ of the EU. L 278/3 of 27 October 2017

Case C-649/15 P: JUDGMENT OF THE COURT (First Chamber) of 9 November 2017 - TV2/Danmark A/S, established in Odense (Denmark) v European Commission, Kingdom of Denmark and Viasat Broadcasting UK Ltd - APPEAL under Article 56 of the Statute of the Court of Justice of the European Union - Appeal - State aid - Article 107(1) TFEU - Public broadcasting service - Measures implemented by the Danish authorities in favour of the Danish broadcaster TV2/Danmark -Concept of 'aid granted by a Member State or through State resources' — Judgment in Altmark CURIA – Judgment of the Court of Justice in Case C-649/15 of 9 November 2017

Case C-122/16 P: JUDGMENT OF THE COURT (Grand Chamber) of 14 November 2017 - British Airways plc, established in Harmondsworth (United Kingdom) v European Commission - APPEAL under Article 56 of the Statute of the Court of Justice of the European Union - Appeal - Competition - Agreements, decisions and concerted practices - European airfreight market - Commission decision concerning agreements and concerted practices in respect of several elements of the pricing of airfreight services — Defective statement of reasons — Plea involving a matter of public policy raised by the EU courts of their own motion - Prohibition on ruling ultra petita - Form of order set out in the application at first instance seeking the partial annulment of the decision at issue - The General Court of the European Union prohibited from annulling the decision at issue in its entirety - Article 47 of the Charter of Fundamental Rights of the European Union - Right to an effective remedv

CURIA – Judgment of the Court of Justice in Case C-122/16 of 14 November 2017

# 1. EU-Swiss Relations

No legislative or judicial activity was reported in this section for the period under review.

# Preparatory Acts, Reports, Calls, Memos, Common Positions

# 2. External Relations / Foreign Policy

#### International Agreements

Notice concerning the provisional application of the Bilateral Agreement between the European Union and the United States of America on prudential measures regarding insurance and reinsurance OJ of the EU, L 288/1 of 7 November 2017

# **Community Legislation**

**REGULATION (EU) 2017/1954 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL** of 25 October 2017 **amending** Council Regulation (EC) No 1030/2002 laying down a **uniform format for residence permits for thirdcountry nationals** 

OJ of the EU, L 286/9 of 1 November 2017

# Case Law

Case C-423/16 P: JUDGMENT OF THE COURT (First Chamber) of 9 November 2017 - HX, residing in Damascus (Syria) v Council of the European Union - APPEAL under Article 56 of the Statute of the Court of Justice of the European Union - Appeal — Common foreign and security policy — Restrictive measures against the Syrian Arab Republic — Restrictive measures against a person listed in an annex to a decision — Extension of the validity of that decision during proceedings before the General Court of the European Union — Request to modify the application in the course of the hearing and not by a separate document — Article 86 of the Rules of Procedure of the General Court — Bulgarian language version — Annulment by the General Court of the original decision placing the person concerned on the list of persons subject to restrictive measures — Expiry of the extension decision — Continuation of the interest in bringing legal proceedings in relation to the modification of the application

CURIA – Judgment of the Court of Justice in Case C-423/16 of 9 November 2017

Case C-550/16: OPINION OF ADVOCATE GENERAL BOT of 26 October 2017 – A and S v Staatssecretaris van Veiligheid en Justitie - Request for a preliminary ruling from the Rechtbank Den Haag, zittingsplaats Amsterdam (District Court, The Hague, sitting in Amsterdam, Netherlands) - Reference for a preliminary ruling — Border control, asylum and immigration — Immigration policy — Right to family reunification — Concept of 'unaccompanied minor' — Right of a refugee to family reunification with his parents — Temporary residence permit — Refugee aged under 18 at the time of arrival and at the time of application for asylum and over 18 at the time of application for family reunification — Relevant date for assessing unaccompanied minor status CURIA – Opinion of Advocate General in Case C-550/16 of 26 October 2017

# 3. Agriculture and Fisheries / Maritime Affairs

### **Case Law**

Case C-671/15: JUDGMENT OF THE COURT (Grand Chamber) of 14 November 2017 - President of the Autorité de la concurrence v Association des producteurs vendeurs d'endives (APVE) and others - REQUEST for a preliminary ruling under Article 267 TFEU from the Cour de cassation (Court of Cassation, France) - Reference for a preliminary ruling — Common agricultural policy — Article 42 TFEU — Regulation (EC) No 2200/96 — Regulation (EC) No 1182/2007 — Regulation (EC) No 1234/2007 — Anticompetitive practices — Article 101 TFEU — Regulation No 26 — Regulation (EC) No 1184/2006 — Producer organisations — Associations of producer organisations — Responsibilities of those organisations and associations — Practice of fixing minimum sale prices — Practice of concertation on quantities placed on the market — Practice of exchanges of strategic information — French endive market

CURIA – Judgment of the Court of Justice in Case C-671/15 of 14 November 2017

Case C-227/16: JUDGMENT OF THE COURT (Tenth Chamber) of 9 November 2017 - Jan Theodorus Arts v Veevoederbedrijf Alpuro BV - REQUEST for a preliminary ruling under Article 267 TFEU from the Gerechtshof Arnhem-Leeuwarden (Regional Court of Appeal, Arnhem-Leeuwarden, Netherlands) - Reference for a preliminary ruling — Agriculture — Common agricultural policy — Regulation (EC) No 73/2009 — Single payment scheme — Veal farmer who concluded an integration contract — Contractual term under which the single payment is payable to the integration undertaking — Whether permissible CURIA – Judgment of the Court of Justice in Case C-227/16 of 9 November 2017

# 4. Audiovisual and Media and Information Society

### **Community Legislation**

**REGULATION (EU) 2017/1953 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL** of 25 October 2017 amending Regulations (EU) No 1316/2013 and (EU) No 283/2014 as regards the promotion of internet connectivity in local communities (Text with EEA relevance) OJ of the EU, L 286/1 of 1 November 2017

# 5. Competition

### Case Law

Affaire C-472/15 P: ARRÊT DE LA COUR (neuvième chambre) du 23 novembre 2017 - Servizi assicurativi del commercio estero SpA (SACE), établie à Rome (Italie) et Sace BT SpA, établie à Rome contre Commission européenne et République italienne - ayant pour objet un pourvoi au titre de l'article 56 du statut de la Cour de justice de l'Union européenne - Pourvoi – Aides d'État – Assurance crédit à l'exportation – Couverture de réassurance accordée par une entreprise publique à sa filiale – Apports en capital pour couvrir les pertes de la filiale – Notion d'aides d'État – Imputabilité à l'État – Critère de l'investisseur privé CURIA – Arrêt de la Cour de Justice dans l'affaire C-472/15 du 23 novembre 2017

Joined Cases C-427/16 and C-428/16: JUDGMENT OF THE COURT (First Chamber) of 23 November 2017 - CHEZ Elektro Bulgaria AD v Yordan Kotsev (C-427/16) and FrontEx International EAD v Emil Yanakiev (C-428/16) -REQUESTS for a preliminary ruling under Article 267 TFEU from the Sofiyski rayonen sad ((Sofia District Court, Bulgaria) - Reference for a preliminary ruling — Competition — Freedom to provide services — Setting of minimum fee amounts by a lawyers' professional organisation — Court prohibited from ordering reimbursement of fees in an amount less than those minimum amounts — National legislation considering value added tax (VAT) to form part of the price of a service provided in the performance of professional activities CURIA – Judgment of the Court of Justice in Case C-427/16 of 23 November 2017 Case C-547/16: JUDGMENT OF THE COURT (Third Chamber) of 23 November 2017 - Gasorba SL, Josefa Rico Gil and Antonio Ferrándiz González v Repsol Comercial de Productos Petrolíferos SA - REQUEST for a preliminary ruling under Article 267 TFEU from the Tribunal Supremo (Supreme Court, Spain) - Competition — Article 101 TFEU — Agreements between undertakings — Business relationships between service station operators and oil companies — Long-term exclusive supply agreement for fuel — European Commission decision making an undertaking's commitments binding — Extent to which national courts are bound by a commitment decision adopted by the Commission — Articles 9(1) and 16(1) of Regulation (EC) No 1/2003

CURIA – Judgment of the Court of Justice in Case C-547/16 of 23 November 2017

Case C-671/15: JUDGMENT OF THE COURT (Grand Chamber) of 14 November 2017 - President of the Autorité de la concurrence v Association des producteurs vendeurs d'endives (APVE) and others - REQUEST for a preliminary ruling under Article 267 TFEU from the Cour de cassation (Court of Cassation, France) - Reference for a preliminary ruling - Common agricultural policy - Article 42 TFEU - Regulation (EC) No 2200/96 -Regulation (EC) No 1182/2007 — Regulation (EC) No 1234/2007 — Anticompetitive practices — Article 101 TFEU Regulation No 26 — Regulation (EC) No 1184/2006 — Producer organisations — Associations of producer organisations — Responsibilities of those organisations and associations — Practice of fixing minimum sale prices — Practice of concertation on quantities placed on the market — Practice of exchanges of strategic **information** — French endive market

CURIA – Judgment of the Court of Justice in Case C-671/15 of 14 November 2017

Case C-122/16 P: JUDGMENT OF THE COURT (Grand Chamber) of 14 November 2017 - British Airways plc, established in Harmondsworth (United Kingdom) v European Commission - APPEAL under Article 56 of the Statute of the Court of Justice of the European Union - Appeal - Competition - Agreements, decisions and concerted practices - European airfreight market - Commission decision concerning agreements and concerted practices in respect of several elements of the pricing of airfreight services — Defective statement of reasons — Plea involving a matter of public policy raised by the EU courts of their own motion — Prohibition on ruling ultra petita — Form of order set out in the application at first instance seeking the partial annulment of the decision at issue — The General Court of the European Union prohibited from annulling the decision at issue in its entirety — Article 47 of the Charter of Fundamental Rights of the European Union — Right to an effective remedy

CURIA – Judgment of the Court of Justice in Case C-122/16 of 14 November 2017

Case C-657/15 P: JUDGMENT OF THE COURT (First Chamber) of 9 November 2017 - Viasat Broadcasting UK Ltd, established in West Drayton (United Kingdom) v TV2/Danmark A/S, established in Odense (Denmark), European Commission and Kingdom of Denmark - APPEAL under Article 56 of the Statute of the Court of Justice of the European Union - Appeal — State aid — Article 107(1) TFEU — Public broadcasting service — Measures implemented by the Danish authorities in favour of the Danish broadcaster TV2/Danmark — Concept of 'aid granted by a Member State or through State resources' - Judgment in Altmark

CURIA – Judgment of the Court of Justice in Case C-657/15 of 9 November 2017

Case C-656/15 P: JUDGMENT OF THE COURT (First Chamber) of 9 November 2017 - European Commission and EFTA Surveillance Authority v TV2/Danmark A/S, established in Odense (Denmark), Kingdom of Denmark and Viasat Broadcasting UK Ltd, established in West Drayton (United Kingdom) - APPEAL under Article 56 of the Statute of the Court of Justice of the European Union - Appeal — State aid — Article 107(1) TFEU — Public broadcasting service — Measures implemented by the Danish authorities in favour of the Danish broadcaster TV2/Danmark — Concept of 'aid granted by a Member State or through State resources' CURIA – Judgment of the Court of Justice in Case C-656/15 of 9 November 2017

Case C-649/15 P: JUDGMENT OF THE COURT (First Chamber) of 9 November 2017 - TV2/Danmark A/S, established in Odense (Denmark) v European Commission, Kingdom of Denmark and Viasat Broadcasting UK Ltd - APPEAL under Article 56 of the Statute of the Court of Justice of the European Union - Appeal — State aid - Article 107(1) TFEU - Public broadcasting service - Measures implemented by the Danish authorities in favour of the Danish broadcaster TV2/Danmark — Concept of 'aid granted by a Member State or through State resources' — Judgment in Altmark

CURIA – Judgment of the Court of Justice in Case C-649/15 of 9 November 2017

Case C-205/16 P: JUDGMENT OF THE COURT (Ninth Chamber) of 9 November 2017 - SolarWorld AG, established in Bonn (Germany) v Brandoni solare SpA, established in Castelfidardo (Italy), Solaria Energia y Medio Ambiente, SA, established in Madrid (Spain), Council of the European Union, European Commission and China Chamber of Commerce for Import and Export of Machinery and Electronic Products (CCCME), established in Beijing (China) - APPEAL under Article 56 of the Statute of the Court of Justice of the European Union - Appeal — Subsidies — Implementing Regulation (EU) No 1239/2013 — Article 2 — Imports of crystalline silicon photovoltaic modules and key components (i.e. cells) originating in or consigned from China — Definitive countervailing duty — Exemption of imports covered by an accepted undertaking — Severability CURIA – Judgment of the Court of Justice in Case C-205/16 of 9 November 2017

Case C-204/16 P: JUDGMENT OF THE COURT (Ninth Chamber) of 9 November 2017 - SolarWorld AG, established in Bonn (Germany) v Brandoni solare SpA, Solaria Energia y Medio Ambiente, SA, Council of the European Union, European Commission and China Chamber of Commerce for Import and Export of Machinery and Electronic Products (CCCME), established in Beijing (China) - APPEAL under Article 56 of the Statute of the Court of Justice of the European Union - Appeal — Dumping — Implementing Regulation (EU) No 1238/2013 — Article 3 — Imports of crystalline silicon photovoltaic modules and key components (i.e. cells) originating in or consigned from China - Definitive anti-dumping duty - Exemption of imports covered by an accepted undertaking — Severability

CURIA – Judgment of the Court of Justice in Case C-204/16 of 9 November 2017

Affaire C-481/16: ARRÊT DE LA COUR (sixième chambre) du 9 novembre 2017 - Commission européenne contre République hellénique - ayant pour objet un recours en manquement au titre de l'article 108, paragraphe 2, deuxième alinéa, TFUE - Manquement d'État – Aides d'État – Aide déclarée illégale et incompatible avec le marché intérieur – Obligation de récupération – Obligation d'information – Inexécution – Moyens de défense – Impossibilité absolue d'exécution

CURIA – Arrêt de la Cour de Justice dans l'affaire C-481/16 du 9 novembre 2017

Affaires jointes C-457/16 P et C-459/16 P à C-461/16 P: ARRÊT DE LA COUR (sixième chambre) du 26 octobre 2017 - Global Steel Wire SA, établie à Cerdanyola del Vallés (Espagne) (C-457/16 P), Trenzas y Cables de Acero PSC SL, établie à Santander (Espagne) (C-459/16 P), Trefilerías Quijano SA, établie à Los Corrales de Buelna (Espagne) (C-460/16 P) et Moreda-Riviere Trefilerías SA, établie à Gijón (Espagne) (C-461/16 P) contre **Commission européenne** - ayant pour objet des pourvois au titre de l'article 56 du statut de la Cour de justice de l'Union européenne - Pourvoi – Règlement (CE) n° 1/2003 – Concurrence – Ententes – Marché européen d'acier de précontrainte – Infraction à l'article 101 TFUE – Imputabilité du comportement infractionnel de filiales à leur société mère - Notion d'"entreprise" - Indices de l'existence d'une unité économique -Présomption de l'exercice effectif d'une influence déterminante – Succession d'entreprises – Montant de l'amende – Capacité contributive – Conditions – Respect des droits de la défense

CURIA – Arrêt de la Cour de Justice dans l'affaire C-457/16 du 26 octobre 2017

Affaires jointes C-454/16 P à C-456/16 P et C-458/16 P: ARRÊT DE LA COUR (sixième chambre) du 26 octobre 2017 - Global Steel Wire SA, établie à Cerdanyola del Vallés (Espagne) (C-454/16 P), Moreda-Riviere Trefilerías SA, établie à Gijón (Espagne) (C-455/16 P), Trefilerías Quijano SA, établie à Los Corrales de Buelna (Espagne) (C-456/16 P) et Trenzas y Cables de Acero PSC SL, établie à Santander (Espagne) (C-458/16 P) contre Commission européenne - ayant pour objet des pourvois au titre de l'article 56 du statut de la Cour de justice de l'Union européenne - Pourvoi – Règlement (CE) n° 1/2003 – Concurrence – Ententes – Marché européen de l'acier de précontrainte - Infraction à l'article 101 TFUE - Amendes - Lignes directrices pour le calcul du montant des amendes de 2006 - Point 35 - Capacité contributive - Nouvelle demande de réduction du montant de l'amende pour absence de capacité contributive – Lettre de rejet – Recours contre cette lettre – Recevabilité

CURIA – Arrêt de la Cour de Justice dans l'affaire C-454/16 du 26 octobre 2017

#### 6. Customs

### **Community Legislation**

COMMISSION IMPLEMENTING REGULATION (EU) 2017/2089 of 14 November 2017 on technical arrangements for developing, maintaining and employing electronic systems for the exchange of information and for the storage of such information under the Union Customs Code OJ of the EU, L 297/13 of 15 November 2017

# Case Law

Case C-224/16: JUDGMENT OF THE COURT (Second Chamber) of 22 November 2017 - Asotsiatsia na balgarskite predpriyatia za mezhdunarodni prevozi i patishtata (Aebtri) v Nachalnik na Mitnitsa Burgas - REQUEST for a preliminary ruling under Article 267 TFEU from the Varhoven administrativen sad (Supreme Administrative Court, Bulgaria) - Reference for a preliminary ruling — Customs union — External transit — Road freight transport operation carried out under cover of a TIR carnet — Article 267 TFEU — Jurisdiction of the Court to interpret Articles 8 and 11 of the TIR Convention — TIR operation not discharged — Liability of the guaranteeing association — Article 8(7) of the TIR Convention — Duty of the competent authorities to require payment so far as possible from the person or persons directly liable before making a claim against the guaranteeing association - Explanatory notes annexed to the TIR Convention - Regulation (EEC) No 2454/93 - Article 457(2) -Community Customs Code — Articles 203 and 213 — Persons who acquired or held the goods and who were aware or should reasonably have been aware that they had been removed from customs supervision CURIA – Judgment of the Court of Justice in Case C-224/16 of 22 November 2017

Case C-46/16: JUDGMENT OF THE COURT (Fifth Chamber) 9 November 2017 - Valsts ienēmumu dienests v 'LS Customs Services' - REQUEST for a preliminary ruling under Article 267 TFEU from the Augstākā tiesa (Supreme Court, Latvia) - Reference for a preliminary ruling - Customs union - Regulation (EEC) No 2913/92 -Community Customs Code — Non-Community goods — External Community customs transit procedure — Unlawful removal from customs supervision of goods liable to import duties — Determination of the customs value — Article 29(1) — Conditions for the application of the transaction value method — Articles 30 and 31 — Choice of the method for determining the customs value — Obligation imposed upon the customs authorities to state reasons for the chosen method

CURIA – Judgment of the Court of Justice in Case C-46/16 of 9 November 2017

Case C-407/16: JUDGMENT OF THE COURT (Sixth Chamber) of 26 October 2017 - 'Aqua Pro' SIA v Valsts ienēmumu dienests - REQUEST for a preliminary ruling under Article 267 TFEU from the Augstākās tiesas Administratīvo lietu departaments (Supreme Court, Administratīve Chamber, Latvia) - Reference for a preliminary ruling — Customs union — Community Customs Code — Article 220(1) and (2)(b) — Post-clearance recovery of import or export duties - Definition of 'entry in the accounts of the import duties' - Decision of the competent customs authority — Time limit for submitting an application for repayment or remission — Obligation to transmit the case to the European Commission — Evidence in the event of an appeal against a decision of the competent authority of the importing Member State

CURIA – Judgment of the Court of Justice in Case C-407/16 of 26 October 2017

#### 7. **Economic and Monetary Affairs, Taxation, Enterprise**

# **International Agreements**

Notice concerning the provisional application of the Bilateral Agreement between the European Union and the United States of America on prudential measures regarding insurance and reinsurance OJ of the EU, L 288/1 of 7 November 2017

# **Community Legislation**

COMMISSION DELEGATED REGULATION (EU) 2017/2154 of 22 September 2017 supplementing Regulation (EU) No 600/2014 of the European Parliament and of the Council with regard to regulatory technical standards on indirect clearing arrangements (Text with EEA relevance) OJ of the EU, L 304/6 of 26 November 2017

COMMISSION DELEGATED REGULATION (EU) 2017/2155 of 22 September 2017 amending Delegated Regulation (EU) No 149/2013 with regard to regulatory technical standards on indirect clearing arrangements (Text with EEA relevance)

OJ of the EU, L 304/13 of 26 November 2017

REGULATION (EU) 2017/2094 OF THE EUROPEAN CENTRAL BANK of 3 November 2017 amending Regulation (EU) No 795/2014 on oversight requirements for systemically important payment systems (ECB/2017/32) OJ of the EU, L 299/11 of 16 November 2017

DECISION (EU) 2017/2097 OF THE EUROPEAN CENTRAL BANK of 3 November 2017 on the methodology for calculating sanctions for infringements of the oversight requirements for systemically important payment systems (ECB/2017/35)

OJ of the EU, L 299/31 of 16 November 2017

DECISION (EU) 2017/2098 OF THE EUROPEAN CENTRAL BANK of 3 November 2017 on procedural aspects concerning the imposition of corrective measures for non-compliance with Regulation (EU) No 795/2014 (ECB/2017/33)

OJ of the EU, L 299/34 of 16 November 2017

REGULATION (EU) 2017/2095 OF THE EUROPEAN CENTRAL BANK of 3 November 2017 amending Regulation (EC) No 2157/1999 on the powers of the European Central Bank to impose sanctions (ECB/2017/34) OJ of the EU, L 299/22 of 16 November 2017

COMMISSION IMPLEMENTING REGULATION (EU) 2017/2015 of 9 November 2017 laying down technical information for the calculation of technical provisions and basic own funds for reporting with reference dates from 30 September 2017 until 30 December 2017 in accordance with Directive 2009/138/EC of the European Parliament and of the Council on the taking-up and pursuit of the business of Insurance and Reinsurance (Text with EEA relevance)

OJ of the EU, L 296/1 of 14 November 2017

GUIDELINE (EU) 2017/2082 OF THE EUROPEAN CENTRAL BANK of 22 September 2017 amending Guideline ECB/2012/27 on a Trans-European Automated Real-time Gross settlement Express Transfer system (TARGET2) (ECB/2017/28)

OJ of the EU, L 295/97 of 14 November 2017

DECISION (EU) 2017/2080 OF THE EUROPEAN CENTRAL BANK of 22 September 2017 amending Decision ECB/2010/9 on access to and use of certain TARGET2 data (ECB/2017/29) OJ of the EU, L 295/86 of 14 November 2017

DECISION (EU) 2017/2081 OF THE EUROPEAN CENTRAL BANK of 10 October 2017 amending Decision ECB/2007/7 concerning the terms and conditions of TARGET2-ECB (ECB/2017/30) OJ of the EU, L 295/89 of 14 November 2017

COMMISSION DELEGATED REGULATION (EU) 2017/2055 of 23 June 2017 supplementing Directive (EU) 2015/2366 of the European Parliament and of the Council with regard to regulatory technical standards for the cooperation and exchange of information between competent authorities relating to the exercise of the right of establishment and the freedom to provide services of payment institutions (Text with EEA relevance) OJ of the EU, L 294/1 of 11 November 2017

**REGULATION (EU) 2017/1991 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL** of 25 October 2017 amending Regulation (EU) No 345/2013 on European venture capital funds and Regulation (EU) No 346/2013 on European social entrepreneurship funds (Text with EEA relevance)

OJ of the EU, L 293/1 of 10 November 2017

**COMMISSION REGULATION (EU) 2017/1986** of 31 October 2017 **amending** Regulation (EC) No 1126/2008 adopting **certain international accounting standards** in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council as regards **International Financial Reporting Standard 16** (Text with EEA relevance)

OJ of the EU, L 291/1 of 9 November 2017

**COMMISSION REGULATION (EU) 2017/1987** of 31 October 2017 **amending** Regulation (EC) No 1126/2008 adopting **certain international accounting standards** in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council as regards **International Financial Reporting Standard 15** (Text with EEA relevance)

OJ of the EU, L 291/63 of 9 November 2017

**COMMISSION REGULATION (EU) 2017/1988** of 3 November 2017 **amending** Regulation (EC) No 1126/2008 adopting **certain international accounting standards** in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council as regards **International Financial Reporting Standard 4** (Text with EEA relevance)

OJ of the EU, L 291/72 of 9 November 2017

**COMMISSION REGULATION (EU) 2017/1989** of 6 November 2017 **amending** Regulation (EC) No 1126/2008 adopting **certain international accounting standards** in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council as regards **International Accounting Standard 12** (Text with EEA relevance)

OJ of the EU, L 291/84 of 9 November 2017

**COMMISSION REGULATION (EU) 2017/1990** of 6 November 2017 **amending** Regulation (EC) No 1126/2008 adopting **certain international accounting standards** in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council as regards **International Accounting Standard 7** (Text with EEA relevance)

OJ of the EU, L 291/89 of 9 November 2017

**COMMISSION IMPLEMENTING REGULATION (EU) 2017/1966** of 27 October 2017 **amending** Implementing Regulation (EU) No 1189/2011 as **regards the communication of assistance requests and the follow-up to those requests** 

OJ of the EU, L 279/38 of 28 October 2017

**COMMISSION IMPLEMENTING REGULATION (EU) 2017/1945** of 19 June 2017 laying down **implementing technical standards** with regard to **notifications by and to applicant and authorised investment firms** according to Directive 2014/65/EU of the European Parliament and of the Council (Text with EEA relevance) <u>OJ of the EU, L 276/22 of 26 October 2017</u>

**COMMISSION DELEGATED REGULATION (EU) 2017/1946** of 11 July 2017 supplementing Directives 2004/39/EC and 2014/65/EU of the European Parliament and of the Council with regard to **regulatory technical standards** for an **exhaustive list of information to be included by proposed acquirers in the notification of a proposed acquisition of a qualifying holding in an investment firm** (Text with EEA relevance) OJ of the EU, L 276/32 of 26 October 2017

#### Case Law

Case C-566/16: OPINION OF ADVOCATE GENERAL WAHL of 23 November 2017 - Dávid Vámos v Nemzeti Adóés Vámhivatal Fellebbviteli Igazgatóság - Request for a preliminary ruling from the Nyíregyházi Közigazgatási és Munkaügyi Bíróság (Administrative and Labour Court, Nyíregyháza, Hungary) - Taxation — Common system of value added tax — Directive 2006/112/EC — Articles 281 to 294 — Special schemes for small enterprises — Exemption scheme — Obligation to opt for the application of the special scheme when declaring the commencement of taxable activities — No declaration of the commencement of taxable activities — Retroactive application of the scheme

CURIA – Opinion of Advocate General in Case C-566/16 of 23 November 2017

**Case C-246/16: JUDGMENT OF THE COURT (First Chamber) of 23 November 2017 - Enzo Di Maura v Agenzia delle Entrate** — **Direzione Provinciale di Siracusa** - REQUEST for a preliminary ruling under Article 267 TFEU from the Commissione tributaria provinciale di Siracusa (Provincial Tax Court, Syracuse, Italy) - Reference for a preliminary ruling — **Value added tax (VAT)** — **Taxable amount** — Sixth Directive 77/388/EEC — Second subparagraph of Article 11C(1) — **Restriction of the right to reduce the taxable amount in the event of non-payment by the other party to the contract** — Scope for implementation by the Member States — **Proportionality of the period of pre-financing by the trader** 

CURIA – Judgment of the Court of Justice in Case C-246/16 of 23 November 2017

**Case C-292/16: JUDGMENT OF THE COURT (First Chamber) of 23 November 2017 - A Oy** - REQUEST for a preliminary ruling under Article 267 TFEU from the Helsingin hallinto-oikeus (Administrative Court, Helsinki, Finland) - Reference for a preliminary ruling — Freedom of establishment — Direct taxation — Corporation tax — Directive 90/434/EEC — Article 10(2) — Transfer of assets — Non-resident permanent establishment transferred, in the course of a transfer of assets, to a receiving company also non-resident — Right of the Member State of the transferring company to tax that establishment's profits or capital gains resulting from the transfer of assets — National legislation providing for immediate taxation of the profits or capital gains in the year of transfer – Collection of the tax due as revenue of the tax year in which the transfer of assets took place

CURIA – Judgment of the Court of Justice in Case C-296/16 of 23 November 2017

Joined Cases C-427/16 and C-428/16: JUDGMENT OF THE COURT (First Chamber) of 23 November 2017 - CHEZ Elektro Bulgaria AD v Yordan Kotsev (C-427/16) and FrontEx International EAD v Emil Yanakiev (C-428/16) -REQUESTS for a preliminary ruling under Article 267 TFEU from the Sofiyski rayonen sad ((Sofia District Court, Bulgaria) - Reference for a preliminary ruling — Competition — Freedom to provide services — Setting of minimum fee amounts by a lawyers' professional organisation — Court prohibited from ordering reimbursement of fees in an amount less than those minimum amounts — National legislation considering value added tax (VAT) to form part of the price of a service provided in the performance of professional activities

CURIA – Judgment of the Court of Justice in Case C-427/16 of 23 November 2017

**Case C-251/16: JUDGMENT OF THE COURT (Fourth Chamber) of 22 November 2017 - Edward Cussens, John Jennings and Vincent Kingston v T.G. Brosnan** - REQUEST for a preliminary ruling under Article 267 TFEU from the Supreme Court (Ireland) - Reference for a preliminary ruling — **Common system of value added tax (VAT)** — Sixth Directive 77/388/EEC — Article 4(3)(a) and Article 13B(g) — **Exemption of the supply of buildings, and of the land on which they stand, other than as described in Article 4(3)(a)** — **Principle that abusive practices are prohibited** — Applicability in the absence of national provisions transposing that principle — Principles of legal certainty and of the protection of legitimate expectations

CURIA – Judgment of the Court of Justice in Case C-251/16 of 22 November 2017

Case C-658/15: JUDGMENT OF THE COURT (Fourth Chamber) of 16 November 2017 - Robeco Hollands Bezit NV and Others v Stichting Autoriteit Financiële Markten (AFM) - REQUEST for a preliminary ruling under Article 267 TFEU from the College van Beroep voor het Bedrijfsleven (Administrative Court of Appeal for Trade and Industry, Netherlands) - Reference for a preliminary ruling — Directive 2004/39/EC — Markets in financial instruments — Article 4(1)(14) — Definition of 'regulated market' — Scope — System in which the participants are brokers representing investors and 'open end' investment fund agents required to execute orders relating to their funds

CURIA – Judgment of the Court of Justice in Case C-658/15 of 16 November 2017

Case C-308/16: JUDGMENT OF THE COURT (Second Chamber) of 16 November 2017 - Kozuba Premium Selection sp. z o.o., v Dyrektor Izby Skarbowej w Warszawie - REQUEST for a preliminary ruling under Article 267 TFEU from the Naczelny Sąd Administracyjny (Supreme Administrative Court, Poland) - Reference for a preliminary ruling — Taxation — Common system of value added tax (VAT) — Directive 2006/112/EC — Article 12(1) and (2) — Article 135(1)(j) — Taxable transactions — Exemption for the supply of buildings — Concept of 'first occupation' — Concept of 'conversion'

CURIA – Judgment of the Court of Justice in Case C-308/16 of 16 November 2017

Joined Cases C-327/16 and C-421/16: OPINION OF ADVOCATE GENERAL WATHELET of 15 November 2017 -Marc Jacob v Ministre des Finances et des Comptes publics (C-327/16) and Ministre des Finances et des Comptes publics v Marc Lassus (C-421/16) - Request for a preliminary ruling from the Conseil d'État (Council of State, France) - Reference for a preliminary ruling — Taxation — Mergers, divisions, transfers of assets and exchanges of shares concerning companies of different Member States — Directive 90/434/EEC — Article 8 — Mechanism for deferred taxation — Member State of residence's power to tax — Change of residence for tax purposes — Effect — Freedom of establishment — Article 49 TFEU — Offset of losses — Difference in treatment of comparable taxable transactions depending on whether or not the taxpayer has exercised his freedom of establishment in another Member State — Justification — Preservation of the allocation of powers of taxation between the Member States

CURIA – Opinion of Advocate General in Case C-327/16 of 15 November 2017

Joined Cases C-374/16 and C-375/16: JUDGMENT OF THE COURT (Fifth Chamber) of 15 November 2017 -Rochus Geissel, in his capacity as liquidator of RGEX GmbH i.L. v Finanzamt Neuss (C-374/16) and Finanzamt Bergisch Gladbach v Igor Butin (C-375/16) - REQUESTS for a preliminary ruling under Article 267 TFEU from the Bundesfinanzhof (Federal Finance Court, Germany) - References for a preliminary ruling — Taxation — Value added tax (VAT) — Directive 2006/112/EC — Article 168(a), Article 178(a) and Article 226(5) — Deduction of input tax — Compulsory content of invoices — Legitimate expectation on the part of the taxable person regarding the existence of the conditions giving rise to the right to deduct

CURIA – Judgment of the Court of Justice in Case C-374/16 of 15 November 2017

Case C-507/16: JUDGMENT OF THE COURT (Sixth Chamber) of 15 November 2017 - Entertainment Bulgaria System EOOD v Direktor na Direktsia 'Obzhalvane i danachno-osiguritelna praktika', Sofia - REQUEST for a preliminary ruling under Article 267 TFEU from the Administrativen sad Sofia-grad (Administrative Court of the City of Sofia, Bulgaria) - Reference for a preliminary ruling — Taxation — Directive 2006/112/EC — Article 168(a), Article 169(a), Article 214(1)(d) and (e), and Articles 289 and 290 — Deductibility of input value added tax (VAT) due or paid — Output transactions carried out in other Member States — Tax deduction scheme in the Member State in which the right to deduct is exercised

CURIA – Judgment of the Court of Justice in Case C-507/16 of 15 November 2017

Case C-298/16: JUDGMENT OF THE COURT (Third Chamber) of 9 November 2017 - Teodor Ispas and Anduţa Ispas v Direcţia Generală a Finanţelor Publice Cluj - REQUEST for a preliminary ruling under Article 267 TFEU from the Curtea de Apel Cluj (Court of Appeal, Cluj, Romania) - Reference for a preliminary ruling — General principles of EU law — Right to good administration and rights of the defence — National tax rules providing for the right to be heard and the right to be informed during an administrative tax procedure — Decision to levy value added tax issued by the national tax authorities without giving the taxpayer access to the information and the documents upon which that decision was based

CURIA – Judgment of the Court of Justice in Case C-298/16 of 9 November 2017

Case C-552/16: JUDGMENT OF THE COURT (Sixth Chamber) of 9 November 2017 - 'Wind Inovation 1' EOOD, in liquidation v Direktor na Direktsia 'Obzhalvane i danachno-osiguritelna praktika' - REQUEST for a preliminary ruling under Article 267 TFEU from the Administrativen sad Sofia-grad (Administrative Court of the City of Sofia, Bulgaria) - Reference for a preliminary ruling — Taxation — Common system of value added tax — Directive 2006/112/EC — Dissolution of a company resulting in its removal from the value added tax (VAT) register — Obligation to calculate VAT on available assets and to pay the VAT calculated to the State — Maintenance or amendment of the law existing on the date of accession to the European Union — Second paragraph of Article 176 — Effect on the right to deduct — Article 168

CURIA – Judgment of the Court of Justice in Case C-552/16 of 9 November 2017

Case C-499/16: JUDGMENT OF THE COURT (Sixth Chamber) of 9 November 2017 - AZ v Minister Finansów -REQUEST for a preliminary ruling under Article 267 TFEU from the Naczelny Sąd Administracyjny (Supreme Administrative Court, Poland) - Reference for a preliminary ruling — Taxation — Value added tax (VAT) — Directive 2006/112/EC — Article 98 — Discretion of the Member States to apply a reduced rate to certain supplies of goods and services — Annexe III, point 1 — Foodstuffs — Pastry goods and cakes — Best-before date or use-by date — Principle of fiscal neutrality

CURIA – Judgment of the Court of Justice in Case C-499/16 of 9 November 2017

Joined Cases C-236/16 and C-237/16: OPINION OF ADVOCATE GENERAL KOKOTT of 9 November 2017 -Asociación Nacional de Grandes Empresas de Distribución (ANGED) v Diputación General de Aragón - Request for a preliminary ruling from the Tribunal Supremo (Supreme Court, Spain) - Reference for a preliminary ruling — Freedom of establishment — Regional tax for large retail establishments — Indirect prejudice because, statistically, foreign retail chains are affected in the majority of cases — Non-taxation and exemptions as unlawful aid

CURIA – Opinion of Advocate General in Case C-236/16 of 9 November 2017

Joined Cases C-234/16 and C-235/16: OPINION OF ADVOCATE GENERAL KOKOTT of 9 November 2017 -Asociación Nacional de Grandes Empresas de Distribución (ANGED) v Consejería de Economía y Hacienda del Principado de Asturias (C-234/16) and Consejo de Gobierno del Principado de Asturias (C-235/16) - Request for a preliminary ruling from the Tribunal Supremo (Supreme Court, Spain) - Reference for a preliminary ruling — Freedom of establishment — Regional tax for large retail establishments — Indirect prejudice because, statistically, foreign retail chains are affected in the majority of cases — Non-taxation and exemptions as unlawful aid

CURIA – Opinion of Advocate General in Case C-234/16 of 9 November 2017

Case C-39/16: JUDGMENT OF THE COURT (Fifth Chamber) of 26 October 2017 - Argenta Spaarbank NV v Belgische Staat - REQUEST for a preliminary ruling under Article 267 TFEU from the rechtbank van eerste aanleg te Antwerpen (Court of First Instance, Antwerp, Belgium) - Refernce for a preliminary ruling — Corporation tax — Directive 90/435/EEC — Articles 1(2) and 4(2) — Parent companies and subsidiaries of different Member States — Common system of taxation — Deductibility from the taxable profits of the parent company — Domestic provisions seeking to abolish the double taxation of profits distributed by subsidiaries — No account taken of the existence of a link between the interest on loans and the financing of the holding that gave rise to the payment of dividends

CURIA – Judgment of the Court of Justice in Case C-39/16 of 26 October 2017

Case C-90/16: JUDGMENT OF THE COURT (Fourth Chamber) of 26 October 2017 - The English Bridge Union Limited v Commissioners for Her Majesty's Revenue & Customs - REQUEST for a preliminary ruling under Article 267 TFEU from the Upper Tribunal (Tax and Chancery Chamber), United Kingdom - Reference for a preliminary ruling — Taxation — Value added tax (VAT) — Directive 2006/112/EC — Exemption for supplies of services closely linked to sport — Definition of 'sport' — Activity characterised by a physical element — Duplicate bridge

CURIA – Judgment of the Court of Justice in Case C-90/16 of 26 October 2017

Case C-534/16: JUDGMENT OF THE COURT (Ninth Chamber) of 26 October 2017 - Finančné riaditeľstvo Slovenskej republiky v BB construct s. r. o. - REQUEST for a preliminary ruling under Article 267 TFEU from the Najvyšší súd Slovenskej republiky (Supreme Court of the Slovak Republic) - Reference for a preliminary ruling — Value added tax (VAT) — Directive 2006/112/EC — Inclusion in the register of taxable persons for VAT — National law requiring provision of a guarantee — Combating fraud — Charter of Fundamental Rights of the European Union — Freedom to conduct a business — Principle of non-discrimination — Principle ne bis in idem — Principle of non-retroactivity

CURIA – Judgment of the Court of Justice in Case C-534/16 of 26 October 2017

Case C-533/16: OPINION OF ADVOCATE GENERAL CAMPOS SÁNCHEZ-BORDONA of 26 October 2017 -Volkswagen AG v Finančné riaditeľstvo Slovenskej republiky - Request for a preliminary ruling from the Najvyšší súd Slovenskej republiky (Supreme Court of the Slovak Republic) - Reference for a preliminary ruling — Common system of value added tax — Deduction of tax paid to suppliers — Supply of goods not subject to VAT — Supply taxed under separate invoices — Right of deduction refused due to expiry of limitation period CURIA – Opinion of Advocate General in Case C-533/16 of 26 October 2017

# 8. Education, Training, Youth, Culture, Research and Innovation

# Case Law

Case C-250/16 P: JUDGMENT OF THE COURT (Tenth Chamber) of 16 November 2017 - Ludwig-Bölkow-Systemtechnik GmbH, established in Ottobrunn (Germany) v European Commission - APPEAL under Article 56 of the Statute of the Court of Justice of the European Union - Appeal — Arbitration clause — Sixth framework programme for research, technological development and demonstration activities (2002-2006) — Partial repayment of the sums paid to the appellant — Liquidated damages

CURIA – Judgment of the Court of Justice in Case C-250/16 of 16 November 2017

# 9. Employment and Social Affairs

# **Case Law**

Affaire C-482/16: CONCLUSIONS DE L'AVOCAT GÉNÉRAL M. PAOLO MENGOZZI du 23 novembre 2017 - Georg Stollwitzer contre ÖBB Personenverkehr AG - demande de décision préjudicielle formée par l'Oberlandesgericht Innsbruck (tribunal régional supérieur d'Innsbruck, Autriche) - Renvoi préjudiciel – Politique sociale – Directive 2000/78 – Égalité de traitement en matière d'emploi et de travail – Discrimination fondée sur l'âge – Exclusion de l'expérience professionnelle acquise avant l'âge de dix-huit ans – Réforme du régime de rémunération des agents contractuels des chemins de fer fédéraux autrichiens – Régime transitoire – Perpétuation de la différence de traitement

CURIA – Conclusions de l'Avocat Général dans l'affaire C-482/16 du 23 novembre 2017

Case C-531/16: OPINION OF ADVOCATE GENERAL CAMPOS SÁNCHEZ-BORDONA of 22 November 2017 - Šiaulių regiono atliekų tvarkymo centras, 'Ecoservice projektai' UAB, formerly 'Specializuotas transportas' UAB and others - Request for a preliminary ruling from the Lietuvos Aukščiausiasis Teismas (Supreme Court of Lithuania) - Preliminary ruling — Directive 2004/18/EC — Procedures for the award of public works contracts, public supply contracts and public service contracts — Equal treatment — Transparency — Genuine competition between tenderers — Links between tenderers which submit separate tenders in the same procedure — Duty to disclose links between tenderers — Obligations of the contracting authority and the national court CURIA – Opinion of Advocate General in Case C-531/16 of 22 November 2017

Case C-98/15: JUDGMENT OF THE COURT (Fifth Chamber) of 9 November 2017 - María Begoña Espadas Recio v Servicio Público de Empleo Estatal (SPEE) - REQUEST for a preliminary ruling under Article 267 TFEU from the Juzgado de lo Social No 33 de Barcelona (Social Court No 33, Barcelona, Spain) - Reference for a preliminary ruling — Directive 97/81/EC — Framework Agreement on part-time work concluded by UNICE, CEEP and the ETUC — Clause 4 — Male and female workers — Equal treatment in matters of social security — Directive 79/7/EEC — Article 4 — 'Vertical' part-time worker — Unemployment benefit — National legislation excluding days not worked from the contribution period for the purpose of establishing the duration of the benefit CURIA – Judgment of the Court of Justice in Case C-98/15 of 9 November 2017

Case C-306/16: JUDGMENT OF THE COURT (Second Chamber) of 9 November 2017 - António Fernando Maio Marques da Rosa v Varzim Sol — Turismo, Jogo e Animação SA - REQUEST for a preliminary ruling under Article 267 TFEU from the Tribunal da Relação do Porto (Court of Appeal, Oporto, Portugal) - Reference for a preliminary ruling — Protection of the safety and health of workers — Directive 2003/88/EC — Article 5 — Weekly rest period — National legislation providing for at least one rest day per seven-day period — Periods of more than six consecutive working days

CURIA – Judgment of the Court of Justice in Case C-306/16 of 9 November 2017

Case C-359/16: OPINION OF ADVOCATE GENERAL SAUGMANDSGAARD ØE of 9 November 2017 - Ömer Altun, Abubekir Altun, Sedrettin Maksutogullari, Yunus Altun, Absa NV, M. Sedat BVBA and Alnur BVBA v Openbaar Ministerie - Request for a preliminary ruling from the Hof van Cassatie (Court of Cassation, Belgium) - Reference for a preliminary ruling — Migrant workers — Social security — Legislation applicable — Regulation (EEC) No 1408/71 — Article 14(1)(a) — Posted workers — Regulation (EEC) No 574/72 — Article 11(1) — E 101 certificate — Binding nature — Certificate obtained or invoked fraudulently

CURIA – Opinion of Advocate General in Case C-359/16 of 9 November 2017

Case C-414/16: OPINION OF ADVOCATE GENERAL TANCHEV of 9 November 2017 - Vera Egenberger v Evangelisches Werk für Diakonie und Entwicklung e.V. - Request for a preliminary ruling from the Bundesarbeitsgericht (Federal Labour Court, Germany) - Equal treatment in matters of employment — Article 4(2) of Directive 2000/78/EC — Genuine, legitimate and justified occupational requirements of organisations the ethos of which is based on religion or belief — Difference in treatment based on religion in matters of employment by an auxiliary organisation to a church — Article 17 TFEU — Ecclesiastical privilege of selfdetermination — Limited judicial review under Member State constitutional law of 'self-conception' of religious groups — Primacy, unity, and effectiveness of EU equal treatment law — Articles 52(3) and 53 of the Charter of Fundamental Rights of the European Union — Balancing of competing rights — Horizontal effects of the Charter

CURIA – Opinion of Advocate General in Case C-414/16 of 9 November 2017

Case C-494/16: OPINION OF ADVOCATE GENERAL SZPUNAR of 26 October 2017 - Giuseppa Santoro v Comune di Valderice and Presidenza del Consiglio dei Ministri - Request for a preliminary ruling from the Tribunale civile di Trapani (Civil District Court, Trapani, Italy) - Reference for a preliminary ruling — Social policy — Fixed-term work — Contracts concluded with an employer in the public sector — Measures to penalise the misuse of fixed-term contracts — Principles of equivalence and effectiveness

CURIA – Opinion of Advocate General in Case C-494/16 of 26 October 2017

# 10. Energy and Environment

# **Community Legislation**

**COMMISSION DIRECTIVE (EU) 2017/2096** of 15 November 2017 **amending** Annex II to Directive 2000/53/EC of the European Parliament and of the Council on **end-of life vehicles** (Text with EEA relevance) OJ of the EU, L 299/24 of 16 November 2017

#### Case Law

Case C-572/16: OPINION OF ADVOCATE GENERAL SAUGMANDSGAARD ØE of 23 November 2017 - INEOS Köln GmbH v Bundesrepublik Deutschland - Request for a preliminary ruling from the Verwaltungsgericht Berlin (Administrative Court, Berlin, Germany) - Reference for a preliminary ruling - Directive 2003/87/EC -**Environment** — Scheme for greenhouse gas emission allowance trading within the European Union — Article 10a — Decision 2011/278/EU — Transitional rules for free allocation of allowances — Legislation enacted by a Member State which makes an allocation application subject to a mandatory time limit — Impossibility of supplementing or correcting the application after that time limit has expired — No exhaustive harmonisation — Procedural autonomy — Principles of equivalence and effectiveness

CURIA – Opinion of Advocate General in Case C-572/16 of 23 November 2017

Case C-691/15 P: JUDGMENT OF THE COURT (Sixth Chamber) of 22 November 2017 - European Commission, Kingdom of Denmark, Federal Republic of Germany and Kingdom of the Netherlands v Bilbaína de Alquitranes SA and others - APPEAL under Article 56 of the Statute of the Court of Justice of the European Union - Appeal — Environment — Regulation (EC) No 1272/2008 — Classification, labelling and packaging of certain substances and mixtures — Regulation (EU) No 944/2013 — Classification of pitch, coal tar, high-temperature — Categories of acute aquatic toxicity (H400) and chronic aquatic toxicity (H410) — Duty to act diligently — Manifest error of assessment

CURIA – Judgment of the Court of Justice in Case C-691/15 of 22 November 2017

Case C-347/16: JUDGMENT OF THE COURT (Fifth Chamber) of 26 October 2017 - Balgarska energiyna borsa AD (BEB) v Komisia za energiyno i vodno regulirane (KEVR) - REQUEST for a preliminary ruling under Article 267 TFEU from the Administrativen sad Sofia-grad (Sofia City Administrative Court, Bulgaria) - Reference for a preliminary ruling — Articles 101 and 102 TFEU — Directive 2009/72/EC — Articles 9, 10, 13 and 14 — Regulation (EC) No 714/2009 — Article 3 — Regulation (EU) No 1227/2011 — Article 2(3) — Regulation (EU) 2015/1222 — Article 1(3) - Certification and designation of an independent transmission system operator - Limitation of the number of holders of electricity transmission licences in national territory CURIA – Judgment of the Court of Justice in Case C-347/16 of 26 October 2017

#### 11. Food Safety, Public Health and Consumers

# **Community Legislation**

REGULATION (EU) 2017/2101 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 15 November 2017 amending Regulation (EC) No 1920/2006 as regards information exchange on, and an early warning system and risk assessment procedure for, new psychoactive substances OJ of the EU, L 305/1 of 21 November 2017

DIRECTIVE (EU) 2017/2103 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 15 November 2017 amending Council Framework Decision 2004/757/JHA in order to include new psychoactive substances in the definition of 'drug' and repealing Council Decision 2005/387/JHA OJ of the EU, L 305/12 of 21 November 2017

COMMISSION DELEGATED REGULATION (EU) 2017/2100 of 4 September 2017 setting out scientific criteria for the determination of endocrine-disrupting properties pursuant to Regulation (EU) No 528/2012 of the European Parliament and Council (Text with EEA relevance) OJ of the EU, L 301/1 of 17 November 2017

### Case Law

Joined Cases C-596/15 P and C-597/15 P: JUDGMENT OF THE COURT (Third Chamber) of 23 November 2017 -Bionorica SE, established in Neumarkt (Germany) (C-596/15 P) and Diapharm GmbH & Co. KG, established in Münster (Germany) (C-597/15 P) v European Commission - TWO APPEALS under Article 56 of the Statute of the Court of Justice of the European Union - Appeal — Public health — Consumer protection – Regulation (EC) No 1924/2006 — Health claims on foods — Article 13(3) — List of permitted health claims on foods — Botanical substances — Claims on hold — Action for failure to act — Article 265 TFEU — Defined position of the European Commission — Interest in bringing proceedings — Locus standi

CURIA – Judgment of the Court of Justice in Case C-596/15 of 23 November 2017

Case C-498/16: OPINION OF ADVOCATE GENERAL BOBEK of 14 November 2017 - Maximilian Schrems v Facebook Ireland Limited - Request for a preliminary ruling from the Oberster Gerichtshof (Supreme Court, Austria) - Reference for a preliminary ruling – Judicial cooperation in civil matters – Regulation (EC) No 44/2001— Jurisdiction in matters relating to consumer contracts — Concept of consumer — Social media — Facebook accounts and Facebook pages — Assignment of claims by consumers domiciled in the same Member State, in other Member States and in non-member States - Collective redress

CURIA – Opinion of Advocate General in Case C-498/16 of 14 November 2017

#### 12. **Human Rights**

#### Case Law

Case C-122/16 P: JUDGMENT OF THE COURT (Grand Chamber) of 14 November 2017 - British Airways plc, established in Harmondsworth (United Kingdom) v European Commission - APPEAL under Article 56 of the Statute of the Court of Justice of the European Union - Appeal - Competition - Agreements, decisions and concerted practices — European airfreight market — Commission decision concerning agreements and concerted practices in respect of several elements of the pricing of airfreight services — Defective statement of reasons — Plea involving a matter of public policy raised by the EU courts of their own motion — Prohibition on ruling ultra petita — Form of order set out in the application at first instance seeking the partial annulment of the decision at issue — The General Court of the European Union prohibited from annulling the decision at issue in its entirety — Article 47 of the Charter of Fundamental Rights of the European Union — Right to an effective remedy

CURIA – Judgment of the Court of Justice in Case C-122/16 of 14 November 2017

Case C-298/16: JUDGMENT OF THE COURT (Third Chamber) of 9 November 2017 - Teodor Ispas and Anduţa Ispas v Direcția Generală a Finanțelor Publice Cluj - REQUEST for a preliminary ruling under Article 267 TFEU from the Curtea de Apel Cluj (Court of Appeal, Cluj, Romania) - Reference for a preliminary ruling - General principles of EU law — Right to good administration and rights of the defence — National tax rules providing for the right to be heard and the right to be informed during an administrative tax procedure — Decision to levy value added tax issued by the national tax authorities without giving the taxpayer access to the information and the documents upon which that decision was based

CURIA – Judgment of the Court of Justice in Case C-298/16 of 9 November 2017

Case C-414/16: OPINION OF ADVOCATE GENERAL TANCHEV of 9 November 2017 - Vera Egenberger v Evangelisches Werk für Diakonie und Entwicklung e.V. - Request for a preliminary ruling from the Bundesarbeitsgericht (Federal Labour Court, Germany) - Equal treatment in matters of employment — Article 4(2) of Directive 2000/78/EC — Genuine, legitimate and justified occupational requirements of organisations the ethos of which is based on religion or belief — Difference in treatment based on religion in matters of employment by an auxiliary organisation to a church — Article 17 TFEU — Ecclesiastical privilege of selfdetermination — Limited judicial review under Member State constitutional law of 'self-conception' of religious groups — Primacy, unity, and effectiveness of EU equal treatment law — Articles 52(3) and 53 of the Charter of Fundamental Rights of the European Union — Balancing of competing rights — Horizontal effects of the Charter

CURIA – Opinion of Advocate General in Case C-414/16 of 9 November 2017

Case C-550/16: OPINION OF ADVOCATE GENERAL BOT of 26 October 2017 – A and S v Staatssecretaris van Veiligheid en Justitie - Request for a preliminary ruling from the Rechtbank Den Haag, zittingsplaats Amsterdam (District Court, The Hague, sitting in Amsterdam, Netherlands) - Reference for a preliminary ruling — Border control, asylum and immigration — Immigration policy — Right to family reunification — Concept of 'unaccompanied minor' — Right of a refugee to family reunification with his parents — Temporary residence permit — Refugee aged under 18 at the time of arrival and at the time of application for asylum and over 18 at the time of application for family reunification — Relevant date for assessing unaccompanied minor status CURIA – Opinion of Advocate General in Case C-550/16 of 26 October 2017

Case C-82/16: OPINION OF ADVOCATE GENERAL SHARPSTON of 26 October 2017 - K.A., M.Z., M.J., N.N.N., O.I.O., R.I. and B.A. v Belgische Staat - Request for a preliminary ruling from the Raad voor Vreemdelingenbetwistingen (Council for asylum and immigration proceedings, Belgium) - Reference for a preliminary ruling — Union citizenship — Article 20 TFEU — Application by a third-country national to reside in the Member State of an EU citizen who has never exercised his rights to freedom of movement — National administrative practice not to examine applications for a residence permit for the purposes of family reunification where the third-country national concerned is subject to a valid and definitive entry ban under national law — Articles 7 and 24 of the Charter of Fundamental Rights of the European Union — Directive 2008/115/EC

CURIA – Opinion of Advocate General in Case C-82/16 of 26 October 2017

# 13. Internal Market and Single Market

# Case Law

**Case C-292/16: JUDGMENT OF THE COURT (First Chamber) of 23 November 2017 - A Oy** - REQUEST for a preliminary ruling under Article 267 TFEU from the Helsingin hallinto-oikeus (Administrative Court, Helsinki, Finland) - Reference for a preliminary ruling — Freedom of establishment — Direct taxation — Corporation tax — Directive 90/434/EEC — Article 10(2) — Transfer of assets — Non-resident permanent establishment transferred, in the course of a transfer of assets, to a receiving company also non-resident — Right of the Member State of the transferring company to tax that establishment's profits or capital gains resulting from the transfer of assets — National legislation providing for immediate taxation of the profits or capital gains in the year of transfer – Collection of the tax due as revenue of the tax year in which the transfer of assets took place

CURIA – Judgment of the Court of Justice in Case C-296/16 of 23 November 2017

Joined Cases C-427/16 and C-428/16: JUDGMENT OF THE COURT (First Chamber) of 23 November 2017 - CHEZ Elektro Bulgaria AD v Yordan Kotsev (C-427/16) and FrontEx International EAD v Emil Yanakiev (C-428/16) -REQUESTS for a preliminary ruling under Article 267 TFEU from the Sofiyski rayonen sad ((Sofia District Court, Bulgaria) - Reference for a preliminary ruling — Competition — Freedom to provide services — Setting of minimum fee amounts by a lawyers' professional organisation — Court prohibited from ordering reimbursement of fees in an amount less than those minimum amounts — National legislation considering value added tax (VAT) to form part of the price of a service provided in the performance of professional activities CURIA – Judgment of the Court of Justice in Case C-427/16 of 23 November 2017

Case C-658/15: JUDGMENT OF THE COURT (Fourth Chamber) of 16 November 2017 - Robeco Hollands Bezit NV and Others v Stichting Autoriteit Financiële Markten (AFM) - REQUEST for a preliminary ruling under Article 267 TFEU from the College van Beroep voor het Bedrijfsleven (Administrative Court of Appeal for Trade and Industry, Netherlands) - Reference for a preliminary ruling — Directive 2004/39/EC — Markets in financial instruments — Article 4(1)(14) — Definition of 'regulated market' — Scope — System in which the participants are brokers representing investors and 'open end' investment fund agents required to execute orders relating to their funds

CURIA – Judgment of the Court of Justice in Case C-658/15 of 16 November 2017

Joined Cases C-327/16 and C-421/16: OPINION OF ADVOCATE GENERAL WATHELET of 15 November 2017 -Marc Jacob v Ministre des Finances et des Comptes publics (C-327/16) and Ministre des Finances et des Comptes publics v Marc Lassus (C-421/16) - Request for a preliminary ruling from the Conseil d'État (Council of State, France) - Reference for a preliminary ruling — Taxation — Mergers, divisions, transfers of assets and exchanges of shares concerning companies of different Member States — Directive 90/434/EEC — Article 8 — Mechanism for deferred taxation — Member State of residence's power to tax — Change of residence for tax purposes — Effect — Freedom of establishment — Article 49 TFEU — Offset of losses — Difference in treatment of comparable taxable transactions depending on whether or not the taxpayer has exercised his freedom of establishment in another Member State — Justification — Preservation of the allocation of powers of taxation between the Member States

CURIA – Opinion of Advocate General in Case C-327/16 of 15 November 2017

Joined Cases C-523/16 and C-536/16: OPINION OF ADVOCATE GENERAL CAMPOS SÁNCHEZ-BORDONA of 15 November 2017 - MA.T.I. SUD S.p.A. v Società Centostazioni S.p.A. (C-523/16) and China Taiping Insurance Co. Ltd - Duemme SGR S.p.A. v Associazione Cassa Nazionale di Previdenza e Assistenza in favore dei Ragionieri e Periti Commerciali (CNPR) (C-536/16) - Requests for a preliminary ruling from the Tribunale Amministrativo Regionale per il Lazio (Regional Administrative Court, Lazio, Italy) - Questions referred for a preliminary ruling — Public procurement — Tenderer who has submitted incomplete documentation — National legislation making the possibility of supplementing it subject to payment of a fine — Proportionality CURIA – Opinion of Advocate General in Case C-523/16 of 16 November 2017

# 14. Intellectual Property

# Case Law

Case C-418/16 P: OPINION OF ADVOCATE GENERAL SHARPSTON of 23 November 2017 - mobile.de GmbH, formerly mobile.international GmbH v European Union Intellectual Property Office (EUIPO) and Rezon OOD - Appeal — European Union trade mark — Invalidity proceedings — Decisions of the Boards of Appeal annulling decisions of the Cancellation Division and remitting cases for further prosecution pursuant to Article 64(2) of Regulation (EC) No 207/2009 — Whether in such circumstances the Cancellation Division has a discretion to consider evidence submitted out of time under Article 76(2)

CURIA – Opinion of Advocate General in Case C-418/16 of 23 November 2017

Case C-381/16: JUDGMENT OF THE COURT (Tenth Chamber) of 23 November 2017 - Salvador Benjumea Bravo de Laguna v Esteban Torras Ferrazzuolo - REQUEST for a preliminary ruling under Article 267 TFEU from the Tribunal Supremo (Supreme Court, Spain) - Reference for a preliminary ruling — Regulation (EC) No 207/2009 — EU trade mark — Article 16 — Trade mark as an object of property — Dealing with EU trade marks as national trade marks — Article 18 — Transfer of a trade mark registered in the name of the agent or representative of the trade mark's proprietor — National provision allowing the possibility of bringing an action for recovery of ownership of a national trade mark registered in fraud of the owner's rights or in breach of a legal or contractual obligation — Whether compatible with Regulation No 207/2009 CURIA – Judgment of the Court of Justice in Case C-381/16 of 23 November 2017

# 15. Justice, Freedom and Security (incl. Judicial Cooperation)

# **Community Legislation**

COUNCIL REGULATION (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO') OJ of the EU, L 283/1 of 31 October 2017 **COMMISSION IMPLEMENTING REGULATION (EU) 2017/1966** of 27 October 2017 **amending** Implementing Regulation (EU) No 1189/2011 as **regards the communication of assistance requests and the follow-up to those requests** 

OJ of the EU, L 279/38 of 28 October 2017

# Case Law

Case C-560/16: OPINION OF ADVOCATE GENERAL WATHELET of 16 November 2017 - Michael Dědouch, Petr Streitberg and Pavel Suda v Jihočeská plynárenská a.s. and E.ON Czech Holding AG - Request for a preliminary ruling from the Nejvyšší soud (Supreme Court, Czech Republic) - (Reference for a preliminary ruling — Regulation (EC) No 44/2001 — Jurisdiction in civil and commercial matters — Exclusive jurisdiction — Article 22(2) — Validity of decisions of the organs of companies or other legal persons with their seat in the territory of a Member State — Exclusive jurisdiction of the courts of that Member State — Decision of the general meeting of a company ordering the compulsory transfer to that company's principal shareholder of the shares of the company's minority shareholders and determining the consideration to be paid to them by the principal shareholder — Judicial procedure for reviewing the reasonableness of the consideration CURIA – Opinion of Advocate General in Case C-560/16 of 16 November 2017

Case C-250/16 P: JUDGMENT OF THE COURT (Tenth Chamber) of 16 November 2017 - Ludwig-Bölkow-Systemtechnik GmbH, established in Ottobrunn (Germany) v European Commission - APPEAL under Article 56 of the Statute of the Court of Justice of the European Union - Appeal — Arbitration clause — Sixth framework programme for research, technological development and demonstration activities (2002-2006) — Partial repayment of the sums paid to the appellant — Liquidated damages

CURIA – Judgment of the Court of Justice in Case C-250/16 of 16 November 2017

Case C-498/16: OPINION OF ADVOCATE GENERAL BOBEK of 14 November 2017 - Maximilian Schrems v Facebook Ireland Limited - Request for a preliminary ruling from the Oberster Gerichtshof (Supreme Court, Austria) - Reference for a preliminary ruling — Judicial cooperation in civil matters — Regulation (EC) No 44/2001— Jurisdiction in matters relating to consumer contracts — Concept of consumer — Social media — Facebook accounts and Facebook pages — Assignment of claims by consumers domiciled in the same Member State, in other Member States and in non-member States — Collective redress CURIA – Opinion of Advocate General in Case C-498/16 of 14 November 2017

Case C-217/16: JUDGMENT OF THE COURT (Third Chamber) of 9 November 2017 - European Commission v Dimos Zagoriou - REQUEST for a preliminary ruling under Article 267 TFEU from the Efeteio Athinon (Court of Appeal, Athens, Greece) - -Reference for a preliminary ruling — Enforceable decision of the European Commission ordering the recovery of sums paid — Article 299 TFEU — Enforcement — Implementing measures — Identification of the competent national court to hear disputes regarding enforcement — Identification of the person on whom the pecuniary obligation rests — Conditions for application of the national procedural rules — Procedural autonomy of the Member States — Principles of equivalence and effectiveness CURIA – Judgment of the Court of Justice in Case C-217/16 of 9 November 2017

Case C-641/16: JUDGMENT OF THE COURT (First Chamber) of 9 November 2017 - Tünkers France and Tünkers Maschinenbau GmbH v Expert France - REQUEST for a preliminary ruling under Article 267 TFEU from the Cour de cassation (Court of Cassation, France) - Reference for a preliminary ruling — Insolvency proceedings — Regulation (EC) No 1346/2000 — Court having jurisdiction — Action for unfair competition brought in the context of insolvency proceedings — Action brought by a company having its registered office in another Member State against the assignee of part of the business of a company subject to insolvency proceedings — Action not part of the proceedings or action deriving directly from those proceedings and closely connected with them

CURIA – Judgment of the Court of Justice in Case C-641/16 of 9 November 2017

# 16. Transport

# **Community Legislation**

COMMISSION IMPLEMENTING REGULATION (EU) 2017/2177 of 22 November 2017 on access to service facilities and rail-related services (Text with EEA relevance) OJ of the EU, L 307/1 of 23 November 2017

# Case Law

Case C-541/16: OPINION OF ADVOCATE GENERAL TANCHEV of 23 November 2017 - European Commission v Kingdom of Denmark - Failure of a Member State to fulfil obligations — Road haulage — Regulation (EC) No 1072/2009 — Article 2(6) — Notion of cabotage operation — Article 8(2) — Maximum of three cabotage operations within seven days from the last unloading of an international carriage — National rule allowing a cabotage operation to have either several loading points or several unloading points, but not both — Legal force of 'Questions & Answers' adopted by the Commission and published on its website, which were not put to a vote in the Committee on Road Transport

CURIA – Opinion of Advocate General in Case C-541/16 of 23 November 2017

Case C-224/16: JUDGMENT OF THE COURT (Second Chamber) of 22 November 2017 - Asotsiatsia na balgarskite predpriyatia za mezhdunarodni prevozi i patishtata (Aebtri) v Nachalnik na Mitnitsa Burgas - REQUEST for a preliminary ruling under Article 267 TFEU from the Varhoven administrativen sad (Supreme Administrative Court, Bulgaria) - Reference for a preliminary ruling — Customs union — External transit — Road freight transport operation carried out under cover of a TIR carnet — Article 267 TFEU — Jurisdiction of the Court to interpret Articles 8 and 11 of the TIR Convention — TIR operation not discharged — Liability of the guaranteeing association — Article 8(7) of the TIR Convention — Duty of the competent authorities to require payment so far as possible from the person or persons directly liable before making a claim against the guaranteeing association — Explanatory notes annexed to the TIR Convention — Regulation (EEC) No 2454/93 — Article 457(2) — Community Customs Code — Articles 203 and 213 — Persons who acquired or held the goods and who were aware or should reasonably have been aware that they had been removed from customs supervision <u>CURIA – Judgment of the Court of Justice in Case C-224/16 of 22 November 2017</u>

Case C-122/16 P: JUDGMENT OF THE COURT (Grand Chamber) of 14 November 2017 - British Airways plc, established in Harmondsworth (United Kingdom) v European Commission - APPEAL under Article 56 of the Statute of the Court of Justice of the European Union - Appeal — Competition — Agreements, decisions and concerted practices — European airfreight market — Commission decision concerning agreements and concerted practices in respect of several elements of the pricing of airfreight services — Defective statement of reasons — Plea involving a matter of public policy raised by the EU courts of their own motion — Prohibition on ruling ultra petita — Form of order set out in the application at first instance seeking the partial annulment of the decision at issue — The General Court of the European Union prohibited from annulling the decision at issue in its entirety — Article 47 of the Charter of Fundamental Rights of the European Union — Right to an effective remedy

CURIA – Judgment of the Court of Justice in Case C-122/16 of 14 November 2017

Case C-489/15: JUDGMENT OF THE COURT (Fifth Chamber) of 9 November 2017 - CTL Logistics GmbH v DB Netz AG - REQUEST for a preliminary ruling under Article 267 TFEU from the Landgericht Berlin (Regional Court, Berlin, Germany) - Reference for a preliminary ruling — Rail transport — Directive 2001/14/EC — Infrastructure charges — Pricing — National regulatory body monitoring the conformity of those infrastructure charges with that directive — Contract for use of infrastructure concluded between a railway infrastructure manager and a railway undertaking — Principle of non-discrimination — Reimbursement of the charges without intervention by that body and outside the claims procedures involving it — National legislation enabling the civil courts to set a fair amount in the case of unfair charges

CURIA – Judgment of the Court of Justice in Case C-489/15 of 9 November 2017

Case C-195/16: JUDGMENT OF THE COURT (Second Chamber) of 26 October 2017 - I v Staatsanwaltschaft Offenburg - REQUEST for a preliminary ruling under Article 267 TFEU from the Amtsgericht Kehl (Local Court, Kehl, Germany) - Reference for a preliminary ruling — Transport — Driving licences — Directive 2006/126/EC — Article 2(1) — Mutual recognition of driving licences — Definition of 'driving licence' — Driving licence pass certificate authorising its holder to drive in the Member State having awarded it before the issue of the definitive driving licence — Situation in which the holder of a test pass certificate drives a vehicle in another Member State — Obligation to recognise the test pass certificate — Penalties imposed on the holder of the test pass certificate for driving a vehicle outside of the Member State in which it was awarded — Proportionality CURIA – Judgment of the Court of Justice in Case C-195/16 of 26 October 2017

# 17. Community Institutions, Principles and the Communities' own Resources

# **International Agreements**

COUNCIL DECISION (EU) 2017/1937 of 11 July 2017 on the signing, on behalf of the European Union, and provisional application of the Treaty establishing the Transport Community OJ of the EU, L 278/1 of 27 October 2017

**TREATY** establishing the **Transport Community** OJ of the EU, L 278/3 of 27 October 2017

### **Community Legislation**

**REGULATION (EU) 2017/2094 OF THE EUROPEAN CENTRAL BANK** of 3 November 2017 amending Regulation (EU) No 795/2014 on oversight requirements for systemically important payment systems (ECB/2017/32) OJ of the EU, L 299/11 of 16 November 2017

DECISION (EU) 2017/2097 OF THE EUROPEAN CENTRAL BANK of 3 November 2017 on the methodology for calculating sanctions for infringements of the oversight requirements for systemically important payment systems (ECB/2017/35)

OJ of the EU, L 299/31 of 16 November 2017

DECISION (EU) 2017/2098 OF THE EUROPEAN CENTRAL BANK of 3 November 2017 on procedural aspects concerning the imposition of corrective measures for non-compliance with Regulation (EU) No 795/2014 (ECB/2017/33) OJ of the EU, L 299/34 of 16 November 2017

**REGULATION (EU) 2017/2095 OF THE EUROPEAN CENTRAL BANK** of 3 November 2017 **amending** Regulation (EC) No 2157/1999 on the **powers of the European Central Bank to impose sanctions** (ECB/2017/34) OJ of the EU, L 299/22 of 16 November 2017

**GUIDELINE (EU) 2017/2082 OF THE EUROPEAN CENTRAL BANK** of 22 September 2017 **amending** Guideline ECB/2012/27 on a **Trans-European Automated Real-time Gross settlement Express Transfer system** (TARGET2) (ECB/2017/28)

OJ of the EU, L 295/97 of 14 November 2017

DECISION (EU) 2017/2080 OF THE EUROPEAN CENTRAL BANK of 22 September 2017 amending Decision ECB/2010/9 on access to and use of certain TARGET2 data (ECB/2017/29) OJ of the EU, L 295/86 of 14 November 2017

DECISION (EU) 2017/2081 OF THE EUROPEAN CENTRAL BANK of 10 October 2017 amending Decision ECB/2007/7 concerning the terms and conditions of TARGET2-ECB (ECB/2017/30) OJ of the EU, L 295/89 of 14 November 2017 **COUNCIL REGULATION (EU) 2017/1939** of 12 October 2017 **implementing enhanced cooperation** on the **establishment of the European Public Prosecutor's Office** ('the EPPO')

OJ of the EU, L 283/1 of 31 October 2017

#### Case Law

Joined Cases C-327/16 and C-421/16: OPINION OF ADVOCATE GENERAL WATHELET of 15 November 2017 -Marc Jacob v Ministre des Finances et des Comptes publics (C-327/16) and Ministre des Finances et des Comptes publics v Marc Lassus (C-421/16) - Request for a preliminary ruling from the Conseil d'État (Council of State, France) - Reference for a preliminary ruling — Taxation — Mergers, divisions, transfers of assets and exchanges of shares concerning companies of different Member States — Directive 90/434/EEC — Article 8 — Mechanism for deferred taxation — Member State of residence's power to tax — Change of residence for tax purposes — Effect — Freedom of establishment — Article 49 TFEU — Offset of losses — Difference in treatment of comparable taxable transactions depending on whether or not the taxpayer has exercised his freedom of establishment in another Member State — Justification — Preservation of the allocation of powers of taxation between the Member States

CURIA – Opinion of Advocate General in Case C-327/16 of 15 November 2017

Case C-165/16: JUDGMENT OF THE COURT (Grand Chamber) of 14 November 2017 - Toufik Lounes v Secretary of State for the Home Department - REQUEST for a preliminary ruling under Article 267 TFEU from the High Court of Justice of England and Wales, Queen's Bench Division (Administrative Court) (United Kingdom) - Reference for a preliminary ruling — Citizenship of the Union — Article 21 TFEU — Directive 2004/38/EC — Beneficiaries — Dual nationality — Union citizen having acquired the nationality of the host Member State while retaining her nationality of origin — Right of residence in that Member State of a third-country national who is a family member of the Union citizen

CURIA – Judgment of the Court of Justice in Case C-165/16 of 14 November 2017

Case C-82/16: OPINION OF ADVOCATE GENERAL SHARPSTON of 26 October 2017 - K.A., M.Z., M.J., N.N.N., O.I.O., R.I. and B.A. v Belgische Staat - Request for a preliminary ruling from the Raad voor Vreemdelingenbetwistingen (Council for asylum and immigration proceedings, Belgium) - Reference for a preliminary ruling — Union citizenship — Article 20 TFEU — Application by a third-country national to reside in the Member State of an EU citizen who has never exercised his rights to freedom of movement — National administrative practice not to examine applications for a residence permit for the purposes of family reunification where the third-country national concerned is subject to a valid and definitive entry ban under national law — Articles 7 and 24 of the Charter of Fundamental Rights of the European Union — Directive 2008/115/EC

CURIA – Opinion of Advocate General in Case C-82/16 of 26 October 2017