

4. In circumstances such as those of the main proceedings does the company, namely the applicant, have a right of deduction on the purchase of an immovable property, namely a maisonette in Sofia?

(¹) OJ 2006 L 347, p. 1

Action brought on 5 April 2011 — European Commission v French Republic

(Case C-164/11)

(2011/C 186/22)

Language of the case: French

Parties

Applicant: European Commission (represented by: W. Mölls, acting as Agent)

Defendant: French Republic

Form of order sought

- declare that, by failing to take the necessary measures to adapt its electricity taxation system to the provisions provided for by Directive 2003/96/EC (¹), despite the expiry of the transitional period provided for in the second subparagraph of Article 18(10) of that directive, the French Republic has failed to fulfil its obligations under that directive;
- order the French Republic to pay the costs.

Pleas in law and main arguments

By its application, the Commission submits that, despite the expiry of the transitional period granted to the defendant, namely on 1 January 2009, it has still not adapted all the elements of its electricity taxation system to the provisions of the directive. According to the French authorities, Law No 2010-1488 of 7 December 2010, which was adopted and entered into force after the expiry of the period laid down in the reasoned opinion, transposes the provisions of that directive into domestic law. According to the Commission, the present action must be upheld by reference to the situation under national law which was applicable at the time when the period laid down in the reasoned opinion expired.

The Commission submits that, in any event, France has still not adapted all the elements of its electricity taxation system to comply with the provisions of the directive. The applicant therefore rejects the argument of the national authorities that the directive does not prohibit adjustments to the increase in excise duties according to the geographical areas concerned. On the contrary, the directive sets out the principle of a single tax

for all electricity consumption which takes place in the same Member State and exhaustively lists the derogations to that principle in Articles 5, 14, 15 and 17.

Furthermore, the Commission rejects the argument defended by the French authorities that the 'differentiation in tariffs applied' does not lead to any risk of evasion, does not imply any additional burden for operators and does not constitute a barrier to the entry on the market of foreign providers.

(¹) Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity (OJ 2003 L 283, p. 51).

Reference for a preliminary ruling from the Conseil d'État (France) lodged on 18 April 2011 — CIMADE, Groupe d'information et de soutien des immigrés (GISTI) v Ministre de l'Intérieur, de l'Outre-Mer, des Collectivités Territoriales et de l'Immigration

(Case C-179/11)

(2011/C 186/23)

Language of the case: French

Referring court

Conseil d'État

Parties to the main proceedings

Applicants: CIMADE, Groupe d'information et de soutien des immigrés (GISTI)

Defendant: Ministre de l'Intérieur, de l'Outre-Mer, des Collectivités Territoriales et de l'Immigration

Questions referred

1. Does Council Directive 2003/9/EC of 27 January 2003 (¹) guarantee the minimum reception conditions to which it refers to applicants in respect of whom a Member State in receipt of an application for asylum decides, under Council Regulation (EC) No 343/2003 of 18 February 2003, (²) to refer a request to another Member State which it deems to have jurisdiction to examine that asylum application, throughout the duration of the procedure for taking charge of them or for taking them back by that other Member State?
2. If the answer to that question is in the affirmative:
 - (a) Does the obligation, incumbent on the first Member State, to guarantee the minimum reception conditions cease at the moment of the acceptance decision by the State to which the referral was made, upon the actual taking charge or taking back of the asylum seeker, or at some other date?