

Re:

Appeal against the judgment of the General Court (Seventh Chamber) of 15 March 2012 in Case T-391/08 *Ellinika Nafpigia v Commission* dismissing an action for the partial annulment of Commission Decision C(2008) 3118 final of 2 July 2008 declaring incompatible with the common market aid granted by the Greek authorities in favour of Ellinika Nafpigia (Hellenic Shipyards 'HSY'), in the context of amendments to the initial investment plan relating to the restructuring of that shipyard (State aid C 16/2004 (ex NN 29/2004, CP 71/2002 and CP 133/2005))

Operative part of the judgment

The Court:

1. *Dismisses the appeal;*
2. *Orders Ellinika Nafpigia AE to pay the costs.*

⁽¹⁾ OJ C 200, 7.7.2012.

Appeal brought on 14 May 2012 against the order of the General Court (Sixth Chamber Chamber) delivered on 2 March 2012 in Case T-594/11 H-Holding AG v European Commission

(Case C-235/12 P)

(2013/C 114/32)

Language of the case: German

Parties

Appellant: H-Holding AG (represented by: R. Závodný, advokát)

Other party to the proceedings: European Commission

The Court of Justice of the European Union (Seventh Chamber) dismissed the appeal by order of 28 February 2013 and ordered the appellant to bear its own costs.

Request for a preliminary ruling from the Kúria (Hungary) lodged on 5 December 2012 — BDV Hungary Trading Kft. (in voluntary liquidation) v Nemzeti Adó- és Vámhivatal Közép-magyarországi Regionális Adó Főigazgatósága

(Case C-563/12)

(2013/C 114/33)

Language of the case: Hungarian

Referring court

Kúria

Parties to the main proceedings

Applicant: BDV Hungary Trading Kft. (in voluntary liquidation)

Defendant: Nemzeti Adó- és Vámhivatal Közép-magyarországi Regionális Adó Főigazgatósága

Questions referred

1. May Article 15 of the Sixth Council Directive 77/388/EEC ⁽¹⁾ of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment ('old VAT Directive') and Article 146 of Council Directive 2006/112/EC ⁽²⁾ of 28 November 2006 on the common system of value added tax ('new VAT Directive') be interpreted as meaning that the transport outside Community territory of goods intended for export must take place within a defined period in order to qualify as an exempt supply of goods for export?
2. Do the conditions of supply: whether the seller, the buyer or the supplier acted in good or bad faith, with due care or negligently; the period for declaration; or the fact that the goods are actually exported after the time-limit but within the limitation period for charging the tax have any effect on the answer to question 1?
3. Is it compatible with the principles of tax neutrality, legal certainty and proportionality for the rules of a Member State to provide for additional conditions to the provisions of the Directives, and to make qualification as an exempt supply for export subject to a combination of several objective conditions that do not appear in the Directives?
4. May Article 15 of the old VAT Directive and Articles 131 and 273 of the new VAT Directive be interpreted as meaning that, in the interests of preventing tax evasion, abuse and avoidance and of the correct charging and collection of tax, the Member State may also attach the conditions that are contained in Paragraph 11(1) of Law LXXIV of 1992 on Value Added Tax and in Paragraph 98(1) of Law CXXVII of 2007 on Value Added Tax to exempt exports?
5. Is it consistent with the fundamental principles of Union law and the provisions of the Directives for the tax authority, in cases where such conditions, which do not appear

in Articles 15 and 146 of the Directives, are not met, to alter the classification of an exempt export and order the taxpayer to pay tax? If so, in what circumstances is this possible?

⁽¹⁾ Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment (OJ 1977 L 145, p. 1).

⁽²⁾ OJ 2006 L 347, p. 1.

Request for a preliminary ruling from the Debreceni Munkaügyi Bíróság (Hungary) lodged on 31 December 2012 — József Dutka v Mezőgazdasági és Vidékfejlesztési Hivatal

(Case C-614/12)

(2013/C 114/34)

Language of the case: Hungarian

Referring court

Debreceni Munkaügyi Bíróság

Parties to the main proceedings

Applicant: József Dutka

Defendant: Mezőgazdasági és Vidékfejlesztési Hivatal

Questions referred

1. Having regard to Article 6 of the Treaty on European Union and Article 30 of the Charter of Fundamental Rights of the European Union, must it be considered that Union law is being implemented within the meaning of Article 51(1) of the Charter where domestic law provides for automatic termination of legal employment relationships or for their termination by decision?
2. If the first question is answered in the affirmative, is it appropriate to interpret Article 30 of the Charter of Fundamental Rights of the European Union as laying down a prohibition of unjustified dismissal or as doing so to the extent to which it requires that the reasons for dismissal appear clearly from the document bringing the legal relationship to an end and that the worker should be able to verify their truthfulness and relevance?
3. If that is the case, is national legislation which grants the Member State an opportunity to dismiss (lay off) the worker without giving reasons solely in legal relationships in which

the State acts as employer through its State administrative organs contrary to the obligation to account for dismissals which results from Article 30 of the Charter of Fundamental Rights of the European Union?

Request for a preliminary ruling from the Szombathelyi Törvényszék (Hungary) lodged on 3 January 2013 — Ferenc Tibor Kovács v Vas Megyei Rendőr-főkapitányság

(Case C-5/13)

(2013/C 114/35)

Language of the case: Hungarian

Referring court

Szombathelyi Törvényszék

Parties to the main proceedings

Applicant: Ferenc Tibor Kovács

Defendant: Vas Megyei Rendőr-főkapitányság

Question referred

Should the law on non-discrimination, freedom of movement for workers and the right to a fair trial, be interpreted as precluding a provision of the law of a Member State such as Paragraph 25/B of Law I of 1988, according to which only vehicles that have administrative authorisation and registration plates granted by the Hungarian authorities may be used on the roads in Hungary, and the fulfilment of the requirements which allow exemption from that provision may be established only during the inspection?

Request for a preliminary ruling from the Hanseatisches Oberlandesgericht Hamburg (Germany) lodged on 10 January 2013 — Datenlotsen Informationssysteme GmbH v Technische Universität Hamburg-Harburg

(Case C-15/13)

(2013/C 114/36)

Language of the case: German

Referring court

Hanseatisches Oberlandesgericht Hamburg

Parties to the main proceedings

Applicant: Datenlotsen Informationssysteme GmbH