

**Judgment of the Court (Third Chamber) of 18 July 2013 —
Fédération internationale de football association (FIFA) v
European Commission, Kingdom of Belgium, and United
Kingdom of Great Britain and Northern Ireland**

(Case C-205/11 P) ⁽¹⁾

(Appeals — Television broadcasting — Directive 89/552/EEC — Article 3a — Measures taken by the United Kingdom concerning events of major importance for the society of that Member State — Football World Cup — Decision declaring the measures compatible with European Union law — Statement of reasons — Articles 43 EC, 49 EC and 86 EC — Right to property)

(2013/C 260/05)

Language of the case: English

Parties

Appellant: Fédération internationale de football association (FIFA) (represented by: A. Barav and D. Reymond, avocats)

Other parties to the proceedings: European Commission (represented by: E. Montaguti and N. Yerrell, acting as Agents, and M. Gray, Barrister), Kingdom of Belgium (represented by: C. Pochet, J.-C. Halleux, acting as Agents, and A. Joachimowicz and J. Stuyck, advocaten), and United Kingdom of Great Britain and Northern Ireland (represented by: S. Ossowski and J. Beeko, acting as Agents, and T. de la Mare QC)

Re:

Appeal brought against the judgment of the General Court (Seventh Chamber) of 17 February 2011 in Case T-68/08 *Fédération Internationale de Football Association (FIFA) v Commission* dismissing an action for annulment of Commission Decision 2007/730/EC of 16 October 2007 declaring compatible with Community law measures taken by the United Kingdom pursuant to Article 3a(1) of Council Directive 89/552/EEC of 3 October 1989 on the coordination of certain provisions laid down by law, regulation or administrative action in Member States concerning the pursuit of television broadcasting activities (OJ 2007 L 295, p. 12)

Operative part of the judgment

The Court:

1. Dismisses the appeal;
2. Orders the Fédération internationale de football association (FIFA) to pay the costs.

⁽¹⁾ OJ C 232, 6.8.2011.

**Judgment of the Court (Sixth Chamber) of 18 July 2013
(request for a preliminary ruling from the Cour de
cassation — Belgium) — État belge v Medicom SPRL
(C-210/11), Maison Patrice Alard SPRL (C-211/11)**

(Joined Cases C-210/11 and C-211/11) ⁽¹⁾

(Requests for a preliminary ruling — Sixth VAT Directive — Article 6(2), first paragraph, point (a) and Article 13(B)(b) — Right to deduction — Capital goods belonging to legal persons made partly available to their managers for private use — No rent payable in money, but taking into account of a benefit in kind for income tax purposes)

(2013/C 260/06)

Language of the case: French

Referring court

Cour de cassation

Parties to the main proceedings

Applicant: État belge

Defendants: Medicom SPRL (C-210/11), Maison Patrice Alard SPRL (C-211/11)

Re:

Requests for a preliminary ruling — Cour de cassation (Belgium) — Interpretation of Article 6(2), first paragraph, point (a) and Article 13(B)(b) of Sixth Council Directive 77/388/EEC 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 (OJ L 145, p. 1) — VAT exemption — Concept of supply of services in relation to immovable property — Use of part of immovable property forming part of the assets of the business for the private use of managers and their families, without there being any rent to be paid in money, but constituting a benefit in kind — No right to deduction

Operative part of the judgment

1. Point (a) of the first paragraph of Article 6(2) and Article 13(B)(b) of Sixth Council Directive 77/388/EEC 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, as amended by Council Directive 95/7/EC of 10 April 1995, must be interpreted as precluding the making available of part of immovable property belonging to a legal person to its manager for his private use, without there being provision for the beneficiaries of that arrangement to pay a rent in money by way of consideration for the use of that property, from constituting an exempted letting of immovable property within the meaning of that directive; the fact that the making available of that