

**Judgment of the Court (Third Chamber) of 26 September 2013 — European Commission v French Republic**(Case C-296/11) <sup>(1)</sup>

*(Failure of a Member State to fulfil obligations — Taxation — VAT — Directive 2006/112/EC — Articles 306 to 310 — Special scheme for travel agents — Discrepancies between language versions — National legislation providing for the application of the special regime to persons other than travellers — Concepts of ‘traveller’ and ‘client’)*

(2013/C 344/10)

Language of the case: French

**Parties**

*Applicant:* European Commission (represented by: L. Lozano Palacios and C. Soulay, Agents)

*Defendant:* French Republic (represented by: G. de Bergues and J. — S. Pilczer, Agents)

*Interveners in support of the defendant:* The Czech Republic (represented by: M. Smolek and T. Müller and by J. Očková, Agents), the Hellenic Republic (represented by: E.-M. Mamouna, Agent), the Kingdom of Spain (represented by: S. Centeno Huerta, Agent), the Republic of Poland (represented by: M. Szpunar and B. Majczyna, Agents), the Portuguese Republic (represented by: L. Inez Fernandes and R. Laires, Agents), the Republic of Finland (represented by: J. Heliskoski, Agent)

**Re:**

Failure of a Member State to fulfil obligations — Infringement of Articles 306 to 310 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1) — National legislation under which the special regime for taxation of travel agents applies to transactions carried out by travel agents for recipients other than travellers

**Operative part of the judgment**

*The Court:*

1. Dismisses the action;
2. Orders the European Commission to pay the costs incurred by the French Republic;
3. Orders the Czech Republic, the Hellenic Republic, the Kingdom of Spain, the Republic of Poland, the Portuguese Republic and the Republic of Finland to bear their own costs.

<sup>(1)</sup> OJ C 252, 27.8.2011.

**Judgment of the Court (Third Chamber) of 26 September 2013 — European Commission v Republic of Finland**(Case C-309/11) <sup>(1)</sup>

*(Failure of a Member State to fulfil obligations — Taxation — VAT — Directive 2006/112/EC — Articles 306 to 310 — Special regime for travel agencies — Differences between language versions — National legislation providing for the application of the special regime to persons other than travellers — Concepts of ‘traveller’ and ‘client’)*

(2013/C 344/11)

Language of the case: Finnish

**Parties**

*Applicant:* European Commission (represented by: L. Lozano Placios and I. Koskinen, acting as Agents)

*Defendant:* Republic of Finland (represented by: J. Heliskoski, acting as Agent)

*Interveners in support of the defendant:* Czech Republic (represented by: M. Smolek, T. Müller and J. Očková, acting as Agents); Hellenic Republic (represented by: E.-M. Mamouna, acting as Agent); Kingdom of Spain (represented by: S. Centeno Huerta, acting as Agent); French Republic (represented by: G. de Bergues and J.-S. Pilczer, acting as Agents); Republic of Poland (represented by: A. Kraińska, A. Kramarczyk, M. Szpunar and B. Majczyna, acting as Agents);

**Re:**

Failure of a Member State to fulfil obligations — Infringement of Articles 306 to 310 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1) — National legislation under which the special regime for taxation of travel agents applies to transactions carried out by travel agents for recipients other than travellers

**Operative part of the judgment**

*The Court:*

1. Dismisses the action;
2. Orders the European Commission to pay the costs incurred by the Republic of Finland;
3. Orders the Czech Republic, the Hellenic Republic, the Kingdom of Spain, the French Republic and the Republic of Poland to bear their own costs.

<sup>(1)</sup> OJ C 252, 27.8.2011.