

Operative part of the judgment

The provisions of the Agreement between the European Community and its Member States, of the one part, and the Swiss Confederation, of the other, on the free movement of persons, signed in Luxembourg on 21 June 1999, must be interpreted as precluding a tax regime of a Member State which, in a situation where a natural person who is a national of a Member State and who pursues an economic activity in the territory of the Swiss Confederation transfers his domicile from the Member State whose tax regime is at issue to Switzerland, provides for the collection, at the time of that transfer, of the tax payable on unrealised capital gains with respect to shares owned by that national, whereas, if domicile is retained in that Member State, the collection of the tax takes place only at the time when the capital gains are realised, that is on a disposal of the shares concerned.

⁽¹⁾ OJ C 13, 15.1.2018.

Judgment of the Court (First Chamber) of 27 February 2019 — Hellenic Republic v European Commission

(Case C-670/17 P) ⁽¹⁾

(Appeal — European Agricultural Guidance and Guarantee Fund (EAGGF) — Guidance Section — Reduction of financial assistance — Regulation (EC) No 1260/1999 — Operational programme — Financial corrections — Article 39 — Legal basis — Transitional provisions)

(2019/C 139/15)

Language of the case: Greek

Parties

Appellant: Hellenic Republic (represented by: G. Kanellopoulos, A. Vasilopoulou and I. Pachi, acting as Agents)

Other party to the proceedings: European Commission (represented by: D. Triantafyllou and J. Aquilina, acting as Agents)

Operative part of the judgment

The Court:

1. Sets aside the judgment of the General Court of the European Union of 19 September 2017, *Greece v Commission* (T-327/15, not published, EU:T:2017:631);
2. Annuls Commission Implementing Decision C(2015) 1936 final of 25 March 2015 on applying financial correction on the EAGGF Guidance Section of the operational programme CCI No 2000GR061PO021 (*Greece — Objective 1 — Rural Reconstruction*);
3. Orders the European Commission to bear its own costs and to pay those incurred by the Hellenic Republic both in the proceedings at first instance and on appeal.

⁽¹⁾ OJ C 42, 5.2.2018.