

Judgment of the Court (Fourth Chamber) of 21 September 2017 — European Commission v Federal Republic of Germany

(Case C-616/15) ⁽¹⁾

(Failure of a Member State to fulfil obligations — Taxation — Value added tax — Directive 2006/112/EC — Article 132(1)(f) — Exemption for services supplied to their members by independent groups of persons — Restriction to independent groups whose members exercise a limited number of professions)

(2017/C 392/09)

Language of the case: German

Parties

Applicant: European Commission (represented by: M. Owsiany-Hornung and by B.-R. Killmann and R. Lyal, acting as Agents)

Defendant: Federal Republic of Germany (represented by: T. Henze and J. Möller and by K. Petersen, acting as Agents)

Operative part of the judgment

The Court:

1. Declares that by restricting the VAT exemption to IGPs whose members exercise a limited number of professions, the Federal Republic of Germany has failed to fulfil its obligations under Article 132(1)(f) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax;
2. Orders the Federal Republic of Germany to pay the costs.

⁽¹⁾ OJ C 98, 14.3.2016.

Judgment of the Court (Third Chamber) of 21 September 2017 (request for a preliminary ruling from the Prim'Awla tal-Qorti Ċivili — Malta) — Malta Dental Technologists Association, John Salomone Reynaud v Superintendent tas-Saħħa Pubblika, Kunsill tal-Professjonijiet Kumplimentari għall-Medicina

(Case C-125/16) ⁽¹⁾

(Reference for a preliminary ruling — Directive 2005/36/EC — Recognition of professional qualifications — Dental technologists — Conditions governing the practice of the profession in the host Member State — Requirement for the compulsory intermediation of a dental practitioner — Application of that requirement in the case of clinical dental technologists pursuing their profession in the home Member State — Article 49 TFEU — Freedom of establishment — Restriction — Justification — Public interest objective of ensuring the protection of public health — Proportionality)

(2017/C 392/10)

Language of the case: Maltese

Referring court

Prim'Awla tal-Qorti Ċivili

Parties to the main proceedings

Applicants: Malta Dental Technologists Association, John Salomone Reynaud

Defendants: Superintendent tas-Saħħa Pubblika, Kunsill tal-Professjonijiet Kumplimentari għall-Medicina