

VOLUME C.2 ECJ JUDGMENTS¹

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96	29 April 1999, Case C-311/97 (Royal Bank of Scotland plc v Elliniko Dimosio [Greek State])
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¹ ECJ judgments are given in English; in cases where the English version was not available, the French version is given.

- 721 16 October 2008, Case C-527/06 (R.H.H. **Renneberg** v. Staatssecretaris van Financiën)
- 730 23 October 2008, Case C-157/07 (Finanzamt für Körperschaften III in Berlin v **Krankenheim Ruhesitz am Wannsee-Seniorenheimstatt GmbH**)
- 737 27 November 2008, Case C-418/07 (Société **Papillon** v Ministère du Budget, des Comptes publics et de la Fonction publique)
- 743 4 December 2008, Case C-330/07 (**Jobra** Vermögensverwaltungs-Gesellschaft mbH v Finanzamt Amstetten Melk Scheibbs)
- 745 11 December 2008, Case C-285/07 (**A.T.** v Finanzamt Stuttgart-Körperschaften)
- 750 **5** 16 December 2008, Case C-210/06 (**CARTESIO** Oktató és Szolgáltató bt)
- 763 22 December 2008, Case C-48/07 (État belge - Service public fédéral Finances v **Les Vergers du Vieux Tauves SA**)
- 770 22 December 2008, Case C-282/07 (État belge - SPF Finances v **Truck Center SA**)
- 775 22 January 2009, Case C-377/07 (Finanzamt Speyer-Germersheim v **STEKO** Industriemontage GmbH)
- 777 27 January 2009, Case C-318/07 (Hein **Persche** v Finanzamt Lüdenscheid)
- 779 12 February 2009, Case C-138/07 (Belgische Staat v **Cobelfret NV**)
- 787 12 February 2009, Case C-67/08 (Margarete **Block** v Finanzamt Kaufbeuren)
- 789 23 April 2009, Case C-406/07 (**Commission** v **Greece**) [F]
- 791 23 April 2009, Case C-544/07 (Uwe **Rüffler** v Dyrektor Izby Skarbowej we Wroclawiu Osrodek Zamiejskowy w Walbrzychu)
- 793 4 June 2009, Case C-144/08 (**Commission** v **Finland**) [F]
- 798 4 June 2009, Joined Cases C-439/07 and C-499/07 (Belgische Staat v **KBC Bank NV**, and Beleggen, Risicokapitaal, Beheer NV v Belgische Staat)
- 800 11 June 2009, Case C-429/07 (Inspecteur van de Belastingdienst v **X BV**)
- 806 11 June 2009, Case C-521/07 (**Commission** v **Netherlands**)
- 812 11 June 2009, Joined Cases C-155/08 and C-157/08 (**X, E.H.A. Passenheim-van Schoot** v Staatssecretaris van Financiën)
- 822 18 June 2009, Case C-303/07 (**Aberdeen Property** Fininvest Alpha Oy)
- 831 16 July 2009, Case C-128/08 (**Damseaux** v État belge)
- 833 10 September 2009, Case C-269/07 (**Commission of the European Communities** v Federal Republic of **Germany**)
- 835 17 September 2009, Case C-182/08 (**Glaxo Wellcome GmbH & Co. KG** v Finanzamt München II)
- 845 1 October 2009, Case C-569/07 (**HSBC Holdings plc, Vidacos Nominees Ltd** v The Commissioners of Her Majesty's Revenue & Customs)
- 847 1 October 2009, Case C-247/08 (**Gaz de France** – Berliner Investissement SA v Bundeszentralamt für Steuern)
- 855 1 October 2009, Case C-502/08 (**Commission des Communautés européennes** contre Royaume d'**Espagne**) [F]
- 859 6 October 2009, Case C-562/07 (**Commission of the European Communities** v Kingdom of **Spain**)
- 867 6 October 2009, Case C-153/08 (**Commission of the European Communities** v Kingdom of **Spain**)
- 873 15 October 2009, Case C-35/08 (Grundstücksgemeinschaft **Busley/Cibrian** v Finanzamt Stuttgart-Körperschaften)
- 875 12 November 2009, Case C-441/08 (**Elektrownia Patków II sp. zoo** v Dyrektor Izby Skarbowej w Poznaniu)
- 881 19 November 2009, Case C-314/08 (Krzysztof **Filipiak** v Dyrektor Izby Skarbowej w Poznaniu)
- 891 19 November 2009, Case C-540/07 (**Commission of the European Communities** v **Italian Republic**)
- 893 21 January 2010, Case C-311/08 (Société de Gestion Industrielle SA (**SGI**) v État belge)
- 902 25 February 2010, Case C-172/08 (**Pontina Ambiente Srl** v Regione Lazio)
- 908 25 February 2010, Case C-337/08 (**X Holding BV** v Staatssecretaris van Financiën)
- 913 18 March 2010, Case C-440/08 (**F. Gielen** v Staatssecretaris van Financiën)
- 919 15 April 2010, Case C-96/08 (**CIBA Speciality Chemicals Central and Eastern Europe** Szolgáltató, Tanácsadó és Kereskedelmi kft v Adó- és Pénzügyi ellenőrzési Hivatal (**APEH**) Hatósági Főosztály)
- 925 27 April 2010, Case C-510/08 (Vera **Mattner** v Finanzamt Velbert)
- 933 20 May 2010, Case C-352/08 (Modehuis **A. Zwijnenburg BV** v Staatssecretaris van Financiën)
- 939 **6** 20 May 2010, Case C-56/09 (Emiliano **Zanotti** v Agenzia delle Entrate – Ufficio Roma 2)
- 947 3 June 2010, Case C-487/08 (**European Commission** v Kingdom of **Spain**)
- 956 17 June 2010, Case C-105/08 (**European Commission** v **Portuguese Republic**)
- 951 24 June 2010, Joined Cases C-338/08 and C-339/08 (**P. Ferrero e C. SpA** v Agenzia delle Entrate – Ufficio di Alba [C-338/08] and General Beverage Europe BV v Agenzia delle Entrate – Ufficio di Torino 1 [C-338/08])

- 968 1 July 2010, Case C-35/09 (Ministero dell'Economia e delle Finanze, Agenzia delle Entrate v Paolo Speranza)
- 975 1 July 2010, Case C-233/09 (Gerhard Dijkman, Maria Dijkman-Lavaleije v. Belgische Staat)
- 982 15 July 2010, Case C-70/09 (Alexander Hengartner, Rudolf Gasser v Landesregierung Vorarlberg)
- 988 28 October 2010, Case C-72/09 (Établissements Rimbaud SA v Directeur général des impôts, Directeur des services fiscaux d'Aix-en-Provence)
- 995 20 January 2011, Case C-155/09 (European Commission v Hellenic Republic)
- 1004 10 February 2011, Joined Cases C-436/08 and C-437/08 (Haribo Lakritzen Hans Riegel BetriebsgmbH, Österreichische Salinen AG v Finanzamt Linz)
- 1026 10 February 2011, Case C-25/10 (Missionswerk Werner Heukelbach eV v État belge)
- 1031 31 March 2011, Case C-450/09 (Ulrich Schröder v Finanzamt Hameln)
- 1037 7 April 2011, Case C-20/09 (European Commission v Portuguese Republic)
- 1046 5 May 2011, Case C-267/09 (European Commission v Portuguese Republic)
- 1054 5 May 2011, Case C-384/09 (Prunus SARL, Polonium SA v Directeur des services fiscaux)
- 1060 16 June 2011, Case C-10/10 (European Commission v Republic of Austria)
- 1066 30 June 2011, Case C-262/09 (Meilicke II)
- 1075 21 July 2011, Case C-39709 (Scheuten Solar Technology GmbH v Finanzamt Gelsenkirchen-Süd)
- 1080 8 September 2011, joined cases C-78/08 to C-80/08 (Ministero dell'Economia e delle Finanze, Agenzia delle Entrate v Paint Graphos Soc. coop. arl [C-78/08], Adige Carni Soc. coop. arl, in liquidation, v Agenzia delle Entrate, Ministero dell'Economia e delle Finanze [C-79/08], and Ministero delle Finanze v Michele Franchetto [C-80/08])
- 1090 15 September 2011, Case C-310/09 (Ministre du Budget, des Comptes publics et de la Fonction publique v Accor SA)
- 1103 15 September 2011, Case C-132/10 (Olivier Halley, Julie Halley, Marie Halley v Belgische Staat)
- 1108 15 September 2011, Case C-240/10 (Cathy Schulz-Delzers, Pascal Schulz v Finanzamt Stuttgart III)
- 1113 29 September 2011, Case C-387/10 (Commission v Austria) [F]
- 1118 6 October 2011, Case C-493/09 (Commission v Portuguese Republic)
- 1124 7 13 October 2011, Case C-9/11 (Waypoint Aviation SA v État belge - SPF Finances)
- 1128 20 October 2011, Case C-284/09 (Commission v Federal Republic of Germany)
- 1139 10 November 2011, Case C-126/10 (Foggia – Sociedade Gestora de Participações Sociais SA v Secretário de Estado dos Assuntos Fiscais)
- 1145 29 November 2011, Case C-371/10 (National Grid Indus BV v Inspecteur van de Belastingdienst Rijnmond / kantoor Rotterdam)
- 1156 1 December 2011, Case C-250/08 (European Commission v Kingdom of Belgium)
- 1165 1 December 2011, Case C-253/09 (European Commission v Republic of Hungary)
- 1175 8 December 2011, Case C-157/10 (Banco Bilbao Vizcaya Argentaria SA v Administración General del Estado)
- 1181 29 March 2012, Case C-417/10 (Ministero dell'Economia e delle Finanze, Agenzia delle Entrate v 3M Italia SpA)
- 1187 10 May 2012, Case C-39/10 (European Commission v Republic of Estonia)
- 1195 10 May 2012, Joined Cases C-338/11 to C-347/11 (Santander Asset Management SGIIC SA, on behalf of FIM Santander Top 25 Euro Fi [C-338/11] v Directeur des résidents à l'étranger et des services généraux and Santander Asset Management SGIIC SA, on behalf of Cartera Mobiliaria SA SICAV [C-339/11], Kapitalanlagegesellschaft mbH, on behalf of Alltri Inka [C-340/11], Allianz Global Investors Kapitalanlagegesellschaft mbH, on behalf of DBI-Fonds APT n° 737 [C-341/11], SICAV KBC Select Immo [C-342/11], SGSS Deutschland Kapitalanlagegesellschaft mbH [C-343/11], International Values Series of the DFA Investment Trust Co. [C-344/11], Continental Small Co. Series of the DFA Investment Trust Co. [C-345/11], SICAV GA Fund B [C-346/11], Generali Investments Deutschland Kapitalanlagegesellschaft mbH, on behalf of AMB Generali Aktien Euroland [C-347/11] v Ministre du Budget, des Comptes publics, de la Fonction publique et de la Réforme de l'État)
- 1203 10 May 2012, Case C-370/11 (European Commission v. Kingdom of Belgium) [F]
- 1207 15 July 2012, Case C-318/10 (Société d'investissement pour l'agriculture tropicale SA (SIAT) v État belge)
- 1214 12 July 2012, Case C-269/09 (European Commission v Kingdom of Spain)
- 125 12 July 2012, Case C-384/11 (Tate & Lyle Investments Ltd contre Belgische Staat) (order) [F]
- 131 19 July 2012, Case C-31/11 (Marianne Scheunemann v Finanzamt Bremerhaven)
- 135 19 July 2012, Case C-48/11 (Veronsaajien oikeudenvälvontayksikkö v A Oy)

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- 1241 6 September 2012, Case C-38/10 (**European Commission v Portuguese Republic**)
- 1246 6 September 2012, Case C-18/11 (**The Commissioners for Her Majesty's Revenue & Customs v Philips Electronics UK Ltd**)
- 1252 6 September 2012, Case C-380/11 (DI. VI. Finanziaria di Diego **della Valle & C. SapA v Administration des contributions en matière d'impôts**)
- 1258 19 septembre 2012, Case C-540/11 (**Daniel Levy, Carine Sebbag contre État belge**) (order) [F]
- 1263 18 October 2012, Case C-498/10 (**X NV v Staatssecretaris van Financiën**)
- 1271 18 October 2012, Case C-603/10 (**Pelati d.o.o. v Republika Slovenija**)
- 1276 18 October 2012, Case C-371/11 (**Punch Graphix Prepress Belgium NV v Belgische Staat**)
- 1281 25 October 2012, Case C-387/11 (**European Commission v Kingdom of Belgium**)
- 1291 8 November 2012, Case C-342/10 (**European Commission v Republic of Finland**)
- 1297 13 November 2012, Case C-35/11 (**Test Claimants in the FII Group Litigation v Commissioners of Inland Revenue, The Commissioners for Her Majesty's Revenue & Customs**)
- 1311 **8** 22 November 2012, Case C-600/10 (**European Commission v Federal Republic of Germany**) [F]
- 1315 19 December 2012, Case C-207/11 (**3D I Srl v Agenzia delle Finanze – Ufficio di Cremona**)
- 1322 31 January 2013, Case C-301/11 (**European Commission v Kingdom of the Netherlands**) [F]
- 1325 21 February 2013, Case C-123/11 (**A Oy**)
- 1331 28 February 2013, Case C-168/11 (**Manfred Beker, Christa Beker v Finanzamt Heilbronn**)
- 1339 28 February 2013, Case C-425/11 (**Katja Ettwein v Finanzamt Konstanz**)
- 1345 28 February 2013, Case C-544/11 (**Helga Petersen, Peter Petersen v Finanzamt Ludwigshafen**)
- 1352 25 April 2013, Case C-64/11 (**European Commission v Kingdom of Spain**) [F]
- 1357 6 June 2013, Case C-383/10 (**European Commission v Kingdom of Belgium**)
- 1366 4 July 2013, Case C-350/11 (**Argenta Spaarbank NV v Belgische Staat**)
- 1373 18 July 2013, Case C-261/11 (**Commission européenne contre Royaume de Danemark**) [F]
- 1379 18 July 2013, Case C-6/12 P (**P Oy**)
- 1386 3 October 2013, Case C-282/12 (**Itelcar – Automóveis de Aluguer Lda v Fazenda Pública**)
- 1393 17 October 2013, Case C-181/12 (**Yvon Welte v Finanzamt Velbert**)
- 1402 22 October 2013, Case C-276/12 (**Jiří Sabou v Finanční ředitelství pro hlavní město Prahu**)
- 1408 7 November 2013, Case C-322/11 (**K**)
- 1417 12 December 2013, Case C-303/12 (**Guido Imfeld, Nathalie Garcet v État belge**)
- 1427 12 December 2013, Case C-362/12 (**Test Claimants in the Franked Investment Income Group Litigation v Commissioners of Inland Revenue, Commissioners for Her Majesty's Revenue and Customs**)
- 1433 23 January 2014, Case C-164/12 (**DMC Beteiligungsgesellschaft mbH v Finanzamt Hamburg-Mitte**)
- 1442 23 January 2014, Case C-296/12 (**European Commission v Kingdom of Belgium**)
- 1448 14 February 2014, Case C-385/12 (**Hervis Sport- és Divatkereskedelmi Kft. v Nemzeti Adó- és Vámhivatal Közép-dunántúli Regionális Adó Főigazgatósága**)
- 1454 13 March 2014, Case C-375/12 (**Margaretha Bouanich v Directeur des services fiscaux de la Drôme**)
- 1465 1 April 2014, Case C-80/12 (**Felixstowe Dock and Railway Company Ltd, Savers Health and Beauty Ltd, Walton Container Terminal Ltd, WPCS (UK) Finance Ltd, AS Watson Card Services (UK) Ltd, Hutchison Whampoa (Europe) Ltd, Kruidvat UK Ltd, Superdrug Stores plc v The Commissioners for Her Majesty's Revenue & Customs**)
- 1471 10 April 2014, Case C-190/12 (**Emerging Markets Series of DFA Investment Trust Company v Dyrektor Izby Skarbowej w Bydgoszczy**)
- 1485 5 June 2014, Joined Cases C-24/12 and C-27/12 (**X BV(C-24/12), TBG Limited(C-27/12) v Staatssecretaris van Financiën**)
- 1491 12 June 2014, Joined Cases C-39/13, C-40/13 and C-41/13 (**Inspecteur van de Belastingdienst/Noord/kantoor Groningen v SCA Group Holding BV(C-39/13), X AG, X1 Holding GmbH, X2 Holding GmbH, X3 Holding GmbH, D1 BV, D2 BV, D3 BV v Inspecteur van de Belastingdienst Amsterdam(C-40/13), and Inspecteur van de Belastingdienst Holland-Noord/kantoor Zaandam v MSA International Holdings BV, MSA Nederland BV(C-41/13)**)
- 1499 10 June 2014, Joined Cases C-53/13 and C-80/13 (**Strojírny Prostějov a.s. (C-53/13) v Odvolací finanční ředitelství and ACO Industries Tabor s. r. o. (C-80/13) v Odvolací finanční ředitelství**)
- 1507 17 July 2014, Case C-48/13 (**Norden Bank Danmark A/S v Skatteministeriet**)
- 1512 17 July 2014, Case C-505/13 (**Levent Redzheb Yumer contre Directeur na Teritoriyalna direktsia na Nationalna agentisa za prihodite - Varna**)