Judgment of the Court (Sixth Chamber) of 23 September 2010 – Commission v Greece

(Case C-24/10)

(Failure of a Member State to fulfil its obligations — Directive 2006/46/EC — Company law — Annual accounts and consolidated accounts of companies — Failure to transpose within the prescribed period)

1. *Actions for failure to fulfil obligations — Examination of the merits by the Court — Situation to be taken into consideration — Situation on expiry of the period laid down in the reasoned opinion (Art. 258 TFEU) (see para. 9)*

2. *Member States — Obligations — Failure to fulfil obligations — National system pleaded as justification — Not permissible (Art. 258 TFEU) (see paras 10-13, operative part)*

Re:

Failure of a Member State to fulfil its obligations – Failure to adopt, within the prescribed period, the provisions necessary to comply with Directive 2006/46/EC of the European Parliament and of the Council of 14 June 2006 amending Council Directives 78/660/EEC on the annual accounts of certain types of companies, 83/349/EEC on consolidated accounts, 86/635/EEC on the annual accounts and consolidated accounts of banks and other financial institutions and 91/674/EEC on the annual accounts and consolidated accounts of insurance undertakings (OJ 2006 L 224, p. 1).

Operative part

The Court:

1. Declares that, by not adopting within the prescribed period the laws, regulations and administrative provisions necessary to comply with Directive 2006/46/EC of the European Parliament and of the Council of 14 June 2006

amending Council Directives 78/660/EEC on the annual accounts of certain types of companies, 83/349/EEC on consolidated accounts, 86/635/EEC on the annual accounts and consolidated accounts of banks and other financial institutions and 91/674/EEC on the annual accounts and consolidated accounts of insurance undertakings, the Hellenic Republic has failed to fulfil its obligations under that directive;

2. Orders the Hellenic Republic to pay the costs.

Order of the Court (Eighth Chamber) of 24 September 2010 – Pérez Guerra v BNP Paribas and Spain

(Case C-142/10 P)

(Appeal — Action brought by a natural or legal person against another natural or legal person and against a Member State — General Court clearly lacking jurisdiction — Appeal manifestly unfounded)

Procedure — Action brought by a natural or legal person seeking to have Union law observed by a Member State — Union judicature lacking jurisdiction — Inadmissibility (see paras 3-4)

Re:

Appeal lodged against the order of the General Court (Fourth Chamber) of 11 February 2010 in Case T-3/10 *Pérez Guerra* v *BNP Paribas and Spain* by which that court dismissed, for manifest inadmissibility, an application for recognition of ownership of a pension fund and a claim for receipt of the sums supposedly due on that basis.