



**COUNCIL OF  
THE EUROPEAN UNION**

**Brussels, 24 May 2013**

**9969/13**

**JUR 264  
FISC 105**

**INFORMATION NOTE**

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from : Legal Service

to : Permanent Representatives Committee (part 2)

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Subject : **Case before the Court of Justice**

- **Case C-209/13** (United Kingdom of Great Britain and Northern Ireland against Council of the European Union)
    - = Action for annulment of Council Decision 2013/52/EU of 22 January 2013 authorising enhanced cooperation in the area of financial transaction tax
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1. By application of 18 April 2013, which was served on the Council on 22 April 2013, the United Kingdom of Great Britain and Northern Ireland filed an action for annulment, pursuant to Article 263 TFEU, of Council Decision 2013/52/EU of 22 January 2013 authorising enhanced cooperation in the area of financial transaction tax<sup>1</sup>.
2. The grounds of challenge of the United Kingdom are:
  - that the Authorising Decision is unlawful because it authorises the adoption of a financial transaction tax with extraterritorial effects which is contrary to Article 327 TFEU and/or customary international law;

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<sup>1</sup> OJ L 22, 25.1.2013, p. 11.

- further or alternatively, that the Authorisation is unlawful because it authorises the adoption of a financial transaction tax which will impose costs on Non-Participating States in breach of Article 332 TFEU.
3. The Council will, in accordance with Article 124(1) of the Rules of Procedure of the Court of Justice, lodge a statement of defence within the time limit of 2 July 2013.
  4. The Director-General of the Legal Service of the Council has appointed Ms. Anna-Maria COLAERT, Mr Fernando FLORINDO GIJÓN and Mr Alberto DE GREGORIO MERINO, legal advisers in the said service, as the Council's agents in this case.
  5. Pursuant to Article 40 of the Statute of the Court of Justice, Member States may intervene in the procedure in support of the form of order sought by one of the parties. In accordance with Article 130 of the Rules of Procedure of the Court of Justice the request to intervene shall be submitted to the Court within six weeks of the publication in the Official Journal of the notice concerning the application for annulment.

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