



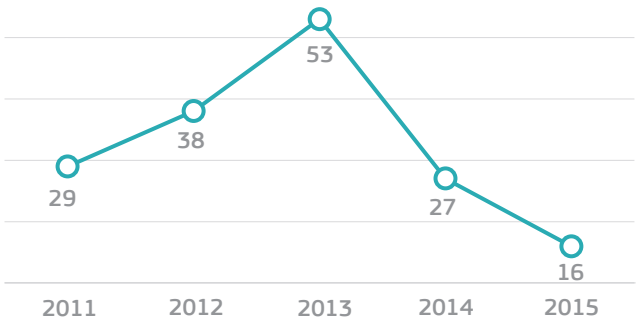
European Commission

# Monitoring the Application of European Union Law

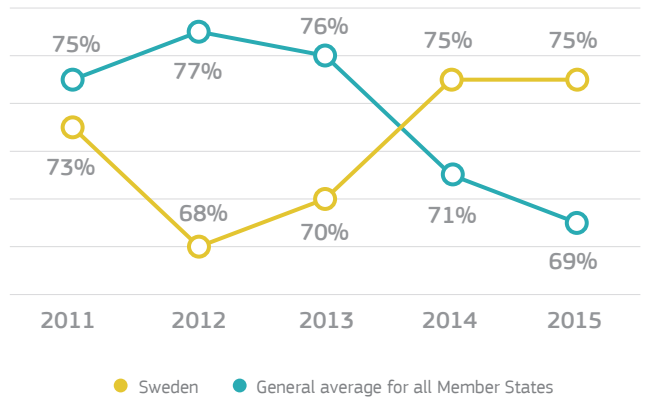
## Annual Report 2015

New complaints against Sweden fell significantly in 2015, accelerating the recent trend. New EU Pilot files also continued to decline from their 2013 peak. Open infringements and new infringement cases for late transposition both rose in 2015 but remained below their 2011 levels.

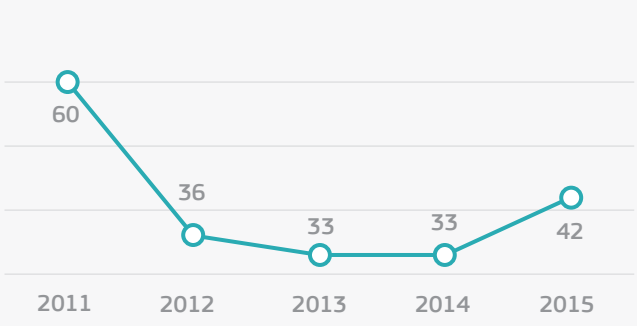
New EU Pilot files opened



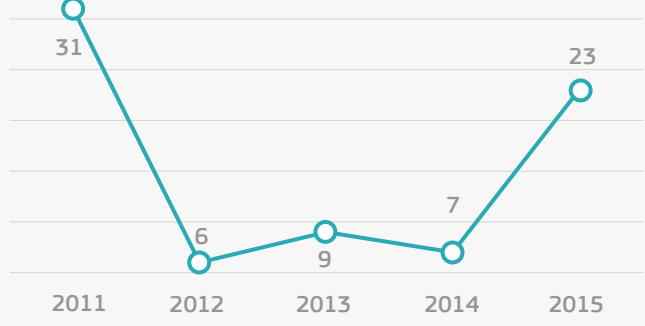
EU Pilot files: evolution of the resolution rate



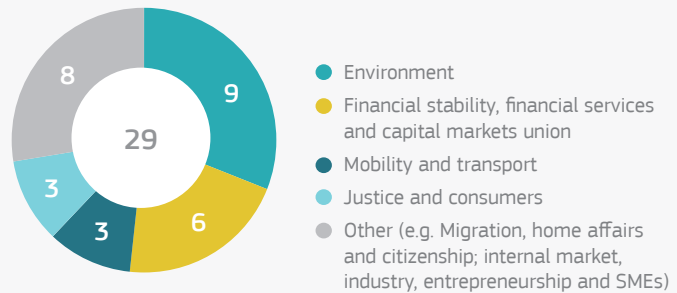
INFRINGEMENT CASES  
Infringement cases open on 31 December



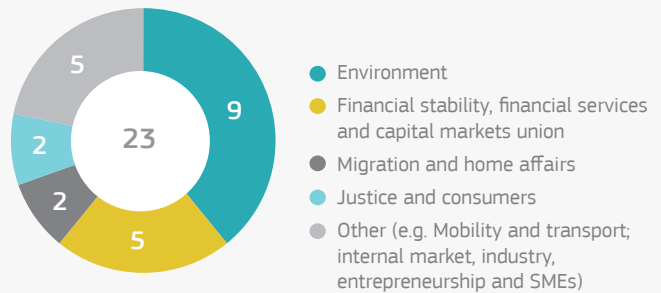
TRANSPOSITION OF DIRECTIVES  
New late transposition infringement cases



29 new infringement cases opened in 2015: main policy areas



23 new late transposition infringement cases opened in 2015: main policy areas





### The Court ruled that:

- the provider of the ‘universal postal service’ should have been exempted from VAT in line with the VAT Directive.<sup>1</sup>

In preliminary rulings, the Court ruled that:

- the exchange of traditional currency for units of the ‘bitcoin’ virtual currency and vice versa constitutes a supply of services exempt from VAT;<sup>2</sup>
- if capital gains on holdings for business purposes are exempted from tax under national rules, the

Member State is not obliged to grant a deduction if losses occur on such holdings, even if they are due to currency changes;<sup>3</sup>

- Sweden’s tax on the thermal power of nuclear reactors is compatible with EU law as it falls outside the scope of the Energy Taxation Directive.<sup>4</sup>

<sup>1</sup> Commission v Sweden, [C-114/14](#).

<sup>2</sup> Skatteverket v David Hedqvist, [C-264/14](#) and and Court press release No [128/15](#).

<sup>3</sup> X AB v Skatteverket, [C-686/13](#).

<sup>4</sup> Portovesme Srl v European Commission, [C-606/14](#).