

**ECJ rules in Case C-524/13, Braun vs Land Baden-Württemberg (Directive 69/335/EEC)**

(July 3, 2014)

On July 3, 2014, the European Court of Justice ruled in Case C-524/13, Braun vs. Land Baden-Württemberg regarding Council Directive 69/335/EEC concerning indirect taxes on the raising of capital. The request has been made in proceedings between Mr. Braun, in his capacity as a notary employed as a civil servant, and the Land Baden-Württemberg, concerning the receipt, by the latter, of a share of the fees which Mr. Braun himself charged when he drew up notarial acts recording various transactions relating to the conversion of capital companies.

In this case the ECJ ruled: "Article 10(c) of Council Directive 69/335/EEC of 17 July 1969 concerning indirect taxes on the raising of capital must be interpreted as precluding national legislation, such as that at issue in the main proceedings, which provides that the Treasury is to receive a share of the fees charged by a notary employed as a civil servant when he draws up a notarial act recording a transaction concerning the conversion of a capital company into a different type of capital company, and which does not lead to an increase in the capital of the company making the acquisition or changing its legal form."

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