- to identify completely waters pursuant to Article 3(1) in accordance with the criteria set out in Annex I and to notify these to the Commission,
- to designate vulnerable zones pursuant to Article 3(2) and/ or Article 3(4) thereof,
- to establish action programmes in accordance with Article
 5 of the Directive, and
- to carry out correctly and completely monitoring and review of waters in accordance with Article 6(1)(a), (b) and (c) of the Directive,

Ireland has failed to fulfil its obligations thereunder, the Court (Fifth Chamber), composed of: P. Jann, acting for the President of the Chamber, C.W.A. Timmermans and S. von Bahr (Rapporteur), Judges; L.A. Geelhoed, Advocate General; R. Grass, Registrar, has given a judgment on 23 October 2003, in which:

- 1) declares that by failing, within the time-limits provided for in Council Directive 91/676/EEC of 12 December 1991 concerning the protection of waters against pollution caused by nitrates from agricultural sources,
- to identify completely waters pursuant to Article 3(1) in accordance with the criteria set out in Annex I,
- to designate vulnerable zones pursuant to Article 3(2) and/ or Article 3(4) thereof,
- to establish action programmes in accordance with Article
 5 of the Directive, and
- to carry out correctly and completely monitoring and review of waters in accordance with Article 6(1)(a), (b) and (c) of the Directive,

Ireland has failed to fulfil its obligations thereunder.

- 2) Orders Ireland to bear the costs.
- (1) OJ C 369 of 22.12.2001.

JUDGMENT OF THE COURT

(Sixth Chamber)

11 March 2004

In Case C-496/01: Commission of the European Communities v French Republic (1)

(Failure of a Member State to fulfil its obligations — France — Freedom to provide services — Right of establishment — Rules governing bio-medical analysis laboratories — Conditions for the grant of an administrative operating authorisation — Place of business in France)

(Language of the case: French)

(Provisional translation; the definitive translation will be published in the European Court Reports)

In Case C-496/01: Commission of the European Communities (Agent: M. Patakia), with an address for service in Luxembourg, against French Republic (Agents: G. de Bergues and C. Bergeot-Nunes):

- Application for a declaration that,
- by requiring that bio-medical analysis laboratories established in other Member States have their place of business in France in order to obtain the requisite operating authorisation;

by precluding any reimbursement of the costs of bio-medical analyses carried out by a bio-medical analysis laboratory established in another Member State.

the

French Republic has failed to fulfil its obligations under Articles 43 EC and 49 EC, the Court (Sixth Chamber), composed of: V. Skouris, acting for the President of the Sixth Chamber, C. Gulmann, J.-P. Puissochet, R. Schintgen and N. Colneric (Rapporteur), Judges; J. Mischo, Advocate General; R. Grass, Registrar, has given a judgment on 11 March 2004, in which it: 1.

- Declares that, by imposing on bio-medical analysis laboratories established in other Member States, a requirement that they have a place of business in France in order to obtain the necessary operating authorisation and by precluding any reimbursement of the costs of bio-medical analyses carried out by a bio-medical analysis laboratory established in another Member State, the French Republic has failed to fulfil its obligations under Article 49 EC;
- 2. Dismisses the remainder of the application;
- 3. Orders each party to bear its own costs.

(1) OJ C 44 of 16.02.2002.

JUDGMENT OF THE COURT

(Fifth Chamber)

11 March 2004

In Case C-9/02 (Reference for a preliminary ruling from the Conseil d'État): Hughes de Lasteyrie du Saillant v Ministère de l'Économie, des Finances et de l'Industrie (¹)

(Freedom of establishment — Article 52 of the EC Treaty (now, after amendment, Article 43 EC) — Tax legislation — Transfer of residence for tax purposes to another Member State — Methods of taxing increased value of securities)

(2004/C 94/09)

(Language of the case: French)

(Provisional translation; the definitive translation will be published in the European Court Reports)