

1. Declares that, by failing to adopt all the laws, regulations and administrative measures necessary to comply with Directive 2000/34/EC of the European Parliament and of the Council of 22 June 2000 amending Council Directive 93/104/EC concerning certain aspects of the organisation of working time to cover sectors and activities excluded from that Directive, the French Republic has failed to fulfil its obligations under that directive;

2. Each party shall bear its own costs.

(<sup>1</sup>) OJ C 82 of 2.4.2005

2. Orders the French Republic to pay the costs.

(<sup>1</sup>) OJ C 82 of 2.4.2005.

**Reference for a preliminary ruling from the Gerechtshof te Amsterdam by order of that court of 21 September 2005 in Amurta S.G.P.S. v Inspecteur van de Belastingdienst/Amsterdam**

**(Case C-379/05)**

## **ORDER OF THE COURT**

(2006/C 22/06)

**(Third Chamber)**

*(Language of the case: Dutch)*

**of 13 October 2005**

**in Case C-1/05 SA: Intek Co. v Commission of the European Communities (<sup>1</sup>)**

**(Application for authorisation to serve a garnishee order on the Commission of the European Communities)**

(2006/C 22/05)

*(Language of the case: French)*

In Case C-1/05 SA: application for authorisation to serve a garnishee order on the Commission of the European Communities brought on 28 January 2005, Intek Co., established in Ashgabat (Turkmenistan) (avocat: R. Nathan) against Commission of the European Communities (Agents: J-F. Pasquier and E. Manhaeve) — the Court (Third Chamber), composed of A. Rosas, President of the Chamber, J. Malenovský (Rapporteur), A. La Pergola, J.-P. Puissochet and A. Ó Caoimh, Judges; C. Stix-Hackl, Advocate General; R. Grass, Registrar, made an order on 13 October 2005, the operative part of which is as follows

Reference has been made to the Court of Justice of the European Communities by order of the Gerechtshof te Amsterdam of 21 September 2005, received at the Court Registry on 17 October 2005, for a preliminary ruling in the proceedings between Amurta S.G.P.S. and Inspecteur van de Belastingdienst/Amsterdam on the following questions:

1. Is the exemption under Article 4 of the Wet op de dividendbelasting 1965 [the 1965 Law on the Taxation of Dividends], as described in paragraphs 5.3 to 5.5 of this judgment, in conjunction with the exemption under Article 4a of that Law compatible with the provisions on the free movement of capital (Articles 56 to 58, formerly Articles 73b to 73d) of the EC Treaty, given that the exemption is applicable only to dividend payments to shareholders liable to corporation tax in the Netherlands or to foreign shareholders with a permanent establishment in the Netherlands, with the shares forming part of the assets of that permanent establishment, to whom the holding exemption under Article 13 of the Wet op de vennootschapsbelasting 1969 [the 1969 Company Taxation Law] applies?
2. Does the answer to the question posed at 6.1 depend on whether the State of residence of a foreign shareholder/company to which the exemption under Article 4 of the Law does not apply grants that shareholder/company full credit for Netherlands dividend tax?

1. *There is no need to adjudicate.*