

## Operative part of the judgment

The Court:

1. Declares that, by failing to take the measures necessary for determining minimum qualification requirements for the personnel charged with the recovery, recycling, reclamation and destruction of controlled substances that deplete the ozone layer, by failing to submit to the Commission, by 31 December 2001, a report with information on the facilities available and the quantities of used controlled substances recovered, recycled, reclaimed or destroyed and by failing to take all the preventive measures necessary to ensure that fixed equipment with a refrigerating fluid charge of more than 3 kg is checked annually for leakages, the Hellenic Republic has failed to fulfil its obligations under Article 16(5) and (6) and Article 17(1) of Regulation (EC) No 2037/2000 of the European Parliament and of the Council of 29 June 2000 on substances that deplete the ozone layer;
2. Orders the Hellenic Republic to pay the costs.

(<sup>1</sup>) OJ C 330, 24.12.2005.

**Judgment of the Court (Third Chamber) of 14 December 2006 (reference for a preliminary ruling from the Hoge Raad der Nederlanden — Netherlands) — VDP Dental Laboratory NV v Staatssecretaris van Financiën**

(Case C-401/05) (<sup>1</sup>)

*(Sixth VAT Directive — Exemptions — Article 13A(1)(e) — Scope of the exemption — Manufacture and repair of dental prostheses by an intermediary who does not have the status of dentist or dental technician — Subcontracting to a dental technician)*

(2006/C 331/28)

Language of the case: Dutch

## Referring court

Hoge Raad der Nederlanden (Netherlands)

## Parties to the main proceedings

Applicant: VDP Dental Laboratory NV

Defendant: Staatssecretaris van Financiën

## Re:

Reference for a preliminary ruling — Hoge Raad der Nederlanden — Interpretation of Articles 13, 17 and 28 of Sixth

Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment (OJ 1977 L 145, p. 1) — Notion of 'dental prostheses supplied by dentists and dental technicians' — Supply effected by a taxable person who has subcontracted the manufacture of a dental prosthesis to a dental technician — Right to deduct VAT in the case of supply in another Member State which has excluded an exemption

## Operative part of the judgment

Article 13A(1)(e) of Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment, as amended by Council Directive 95/7/EC of 10 April 1995, must be interpreted as meaning that it does not apply to supplies of dental prostheses effected by an intermediary like the one in question in the main proceedings who does not have the status of dentist or dental technician, but has acquired such prostheses from a dental technician.

(<sup>1</sup>) OJ C 36, 11.2.2006.

**Judgment of the Court (Sixth Chamber) of 23 November 2006 — Commission of the European Communities v Grand Duchy of Luxembourg**

(Case C-452/05) (<sup>1</sup>)

*(Failure of a Member State to fulfil obligations — Pollution and nuisance — Urban waste-water treatment)*

(2006/C 331/29)

Language of the case: French

## Parties

Applicant: Commission of the European Communities (represented by: S. Pardo Quintillán and F. Simonetti, Agents, acting as Agents)

Defendant: Grand Duchy of Luxembourg (represented by: S. Schreiner, Agent)

## Re:

Failure of a Member State to fulfil obligations — Incorrect application of Article 5(4) of Council Directive 91/271/EEC of 21 May 1991 concerning urban waste-water treatment (OJ 1991 L 135, p. 40)