

Re:

Reference for a preliminary ruling — Conseil d'État — Interpretation of Articles 2(1), 5(1) and 6(1) 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) — Reprographics — Criteria to take into account in order to distinguish a supply of services from a provision of services for the purposes of the Sixth Directive

Operative part of the judgment

Article 5(1) 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 must be interpreted as meaning that reprographics activities have the characteristics of a supply of goods to the extent that they are limited to mere reproduction of documents on materials, where the right to dispose of them has been transferred from the reprographer to the customer who ordered the copies of the original. Such activities must be classified however as a 'supply of services', within the meaning of Article 6(1) of Sixth Directive 77/388, where it is clear that they involve additional services liable, having regard to the importance of those services for the recipient, the time necessary to perform them, the processing required by the original documents and the proportion of the total cost that those services represent, to be predominant in relation to the supply of goods, such that they constitute an aim in themselves for the recipient thereof.

⁽¹⁾ OJ C 113, 16.5.2009.

**Judgment of the Court (Sixth Chamber) of 4 February 2010
— European Commission v Kingdom of Sweden**

(Case C-185/09) ⁽¹⁾

(Failure of a Member State to fulfil obligations — Directive 2006/24/EC — Electronic communications — Retention of data generated or processed in connection with the provision of electronic communications services — Failure to transpose within the prescribed period)

(2010/C 80/10)

Language of the case: Swedish

Parties

Applicant: European Commission (represented by: L. Balta and U. Jonsson, Agents)

Defendant: Kingdom of Sweden (represented by: A. Falk and A. Engman, Agents)

Re:

Failure of Member State to fulfil obligations — Failure to adopt, within the prescribed period, the provisions necessary to comply Directive 2006/24/EC of the European Parliament and of the Council of 15 March 2006 on the retention of data generated or processed in connection with the provision of publicly available electronic communications services or of public communications networks and amending Directive 2002/58/EC (OJ 2006 L 105, p. 54)

Operative part of the judgment

The Court:

1. declares that, by failing to adopt, within the prescribed period, the provisions necessary to comply Directive 2006/24/EC of the European Parliament and of the Council of 15 March 2006 on the retention of data generated or processed in connection with the provision of publicly available electronic communications services or of public communications networks and amending Directive 2002/58/EC, the Kingdom of Sweden has failed to fulfil its obligations under that directive;
2. orders the Kingdom of Sweden to pay the costs.

⁽¹⁾ OJ C 180, 01.08.2009.

Judgment of the Court (Seventh Chamber) of 4 February 2010 — European Commission v United Kingdom of Great Britain and Northern Ireland

(Case C-186/09) ⁽¹⁾

(Failure of a Member State to fulfil obligations — Directive 2004/113/EC — Equal treatment for men and women — Access to and supply of goods and services — Failure to transpose within the prescribed period as regards Gibraltar)

(2010/C 80/11)

Language of the case: English

Parties

Applicant: European Commission (represented by: M. van Beek and P. Van den Wyngaert, Agents)

Defendant: United Kingdom of Great Britain and Northern Ireland (represented by: H. Walker, Agent)