

**Judgment of the Court (Sixth Chamber) of 11 March 2008
— Commission of the European Communities v French Republic**

(Case C-89/07) ⁽¹⁾

(Failure of a Member State to fulfil its obligations — Employment in the public service — Posts of master (captain) and officer (chief mate) on board all ships flying the flag of a Member State — Condition of nationality)

(2008/C 107/11)

Language of the case: French

Parties

Applicant: Commission of the European Communities (represented by: G. Rozet, acting as Agent)

Defendant: French Republic (represented by: G. de Bergues and O. Christmann, acting as Agents)

Re:

Failure of a Member State to fulfil its obligations — Article 39(4) EC — Free movement of workers — Exercise of public power — Requirement of French nationality for the pursuit of employment as master (captain) and officer (chief mate) on all vessels flying the French flag — Incompatible with Community law

Operative part of the judgment

The Court:

1. Declares that, by maintaining in its legislation a requirement of French nationality for access to the posts of master (captain) and officer (chief mate) on all vessels flying the French flag, the French Republic has failed to fulfil its obligations under Article 39 EC.
2. Orders the French Republic to pay the costs.

⁽¹⁾ OJ C 95, 28.4.2007.

**Judgment of the Court (Fourth Chamber) of 6 March 2008
(reference for a preliminary ruling from the Højesteret (Denmark)) — Nordania Finans A/S, BG Factoring A/S v Skatteministeriet**

(Case C-98/07) ⁽¹⁾

(Sixth VAT Directive — Article 19(2) — Calculation of the deductible proportion — Exclusion of amounts of turnover attributable to the supplies of capital goods used by the taxable person for the purposes of his business — Notion of 'capital goods used by the taxable person for the purposes of his business' — Vehicles purchased by a leasing company to be leased and subsequently sold on termination of the respective leasing contracts)

(2008/C 107/12)

Language of the case: Danish

Referring court

Højesteret

Parties to the main proceedings

Applicants: Nordania Finans A/S, BG Factoring A/S

Defendant: Skatteministeriet

Re:

Reference for a preliminary ruling — Højesteret — Interpretation of Article 19 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) — Calculation of the deductible proportion — Inclusion or not of the amount of the turnover from the sale of vehicles of a vehicle leasing company at the end of the leasing contracts

Operative part of the judgment

Article 19(2) 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, is to be interpreted as meaning that the notion of 'capital goods used by the taxable person for the purposes of his