9.2.2008

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# Pleas in law and main arguments

The period prescribed for transposing the Directive into national law expired on 5 October 2005.

(1) OJ 2002 L 269, p. 15.

Reference for a preliminary ruling from the Wojewódzki Sąd Administracyjny we Wrocławiu (Republic of Poland) lodged on 4 December 2007 — Uwe Rüffler v Dyrektor Izby Skarbowej we Wrocławiu — Ośrodek Zamiejscowy w Wałbrzychu

(Case C-544/07)

(2008/C 37/27)

Language of the case: Polish

# **Referring court**

Wojewódzki Sąd Administracyjny we Wrocławiu (Regional Administrative Court, Wrocław) (Poland)

# Parties to the main proceedings

Applicant: Uwe Rüffler

*Defendant:* Dyrektor Izby Skarbowej we Wrocławiu — Ośrodek Zamiejscowy w Wałbrzychu (Director of the Wrocław Tax Division, Wałbrzych office)

# **Question referred**

Must the provisions of the first paragraph of Article 12 EC and Article 39(1) and (2) EC be construed as precluding the national provision contained in Article 27b of the Law of 26 July 1991 on income tax payable by natural persons, which restricts the right to a reduction of income tax by the amount of compulsory health insurance contributions paid to contributions paid exclusively on the basis of provisions of national law, in the case where a resident pays in another Member State compulsory health insurance contributions deducted from income taxed in Poland? Appeal brought on 8 December 2007 by Akzo Nobel Chemicals Ltd, Akcros Chemicals Ltd against the judgment of the Court of First Instance (First Chamber) delivered on 17 September 2007 in Case T-253/03: Akzo Nobel Chemicals Ld and Akcros Chemicals Ltd v the Commission of the European Communities

(Case C-550/07 P)

(2008/C 37/28)

Language of the case: English

# Parties

Appellants: Akzo Nobel Chemicals Ltd, Akcros Chemicals Ltd (represented by: C. Swaak, advocaat, M. Mollica and M. van der Woude, avocats)

Other parties to the proceedings: Commission of the European Communities, Council of the Bars and Law Societies of the European Union, Algemene Raad van de Nederlandse Orde van Advocaten, Association européenne des juristes d'entreprise (AEJE), American Corporate Counsel Association (ACCA) — European Chapter, International Bar Association

# Form of order sought

The appellants claim that the Court should:

- set aside the judgment of the Court of First Instance (CFI) of 17 September 2007 in Case T-253/03, insofar as it rejected the claim of LPP for communications with Akzo Nobel's inhouse lawyer;
- annul the Rejection Decision of 8 May 2003 of the Commission, in as far as it refused to return the e-mail correspondence with Akzo Nobel's in-house lawyer (part of Set B documents);
- order the Commission to pay costs of this appeal and of the proceedings before the CFI in as far as they concern the plea raised in the present appeal.

### Pleas in law and main arguments

The Appellants submit that by rejecting this claim, the CFI violated Community Law. In particular, the Appellants contend that by strictly following a partial and literal interpretation of a few paragraphs of AM&S Europe v Commission ( $^1$ ), the CFI:

1. gave incorrect interpretation of the principle of LPP as it is explained in AM & S, thereby violating the principle of equality (section B)

- 2. in the alternative, by refusing to reinterpret the principle of LPP in view of the significant developments in the legal landscape, violated the general principles of protection of the rights of defence and of legal certainty (section C); and
- 3. in the further alternative, violated Article 5 EC (principle of attribution of competence) and the principle of national procedural autonomy (section D).
- (1) Case 155/79, (1982) p. 1575.

Reference for a preliminary ruling from the Conseil d'Etat (France) lodged on 11 December 2007 - Commune de Sausheim v Pierre Azelvandre

# (Case C-552/07)

(2008/C 37/29)

Language of the case: French

**Referring court** 

Conseil d'Etat

#### Parties to the main proceedings

Appellant: Commune de Sausheim

Respondent: Pierre Azelvandre

#### Questions referred

- 1. Must 'the location where the release' of genetically modified organisms 'will be carried out' which, under Article 19 of Council Directive 90/220/EEC of 23 April 1990 on the deliberate release into the environment of genetically modified organisms (1), may not be kept confidential, mean the registered parcel of land or a larger geographical area corresponding either to the commune in which the release occurs or to an even greater area such as a Canton or Department?
- 2. If the location is to be understood as requiring designation of the registered parcel of land, can an exception relating to the protection of public order or other confidential matters protected by law preclude, on the basis of Article 95 of the Treaty establishing the European Economic Community, now the European [Union], or of Directive 2003/4/EC (2) of 28 January 2003 on public access to environmental information or of a general principle of Community law, the disclo-

sure of the registered reference number or numbers of the location of the release?

 (<sup>1</sup>) OJ 1990 L 117, p. 15.
(<sup>2</sup>) Directive 2003/4/EC of 28 January 2003 of the European Parliament and of the Council on public access to environmental information and repealing Council Directive 90/313/EEC (OJ 2003 L 41, p. 26).

Action brought on 13 December 2007 — Commission of the European Communities v French Republic

(Case C-556/07)

(2008/C 37/30)

Language of the case: French

#### Parties

Applicant: Commission of the European Communities (represented by: M. Nolin, M. van Heezik, Agents)

Defendant: French Republic

# Form of order sought

declare that, by failing sufficiently to monitor, inspect and supervise fishing activities, in particular in the light of the prohibition of drift nets for the capture of certain species, and by not ensuring that appropriate measures against those responsible for infringements of the Community legislation on the use of drift nets were taken, the French Republic failed in its obligations under Articles 2 and 31(1) and (2) of Regulation No 2847/1993 (1) and Articles 23(1) and (2), 24 and 25(1) and (2) of Regulation No 2371/2002 (2);

- order the French Republic to pay the costs.

#### Pleas in law and main arguments

By its action, the Commission alleges that the defendant applied the Community legislation on fisheries incorrectly. That incorrect application consists, first, in the fact that the French authorities did not consider a 'thonaille' (a tuna gillnet) to be a drag net although, by reason of its technical characteristics, the thonaille is one and, as such, is prohibited by Community legislation. The fact that the thonaille can be stabilised with the aid of a floating anchor is, in that regard, irrelevant inasmuch as that stabilisation does not imply that the thonaille cannot drift with sea currents or the wind, but only that it is held by floats and weights in order to optimise its efficiency and to prevent it lying horizontally just below the surface.