

2. The principle of fiscal neutrality cannot preclude a building business, which is required to pay value added tax on supplies relating to construction effected on its own account (self-supply), from being unable fully to deduct the value added tax relating to the general costs incurred thereby, since the turnover from the sale of buildings thus constructed is exempt from value added tax.

(¹) OJ C 171, 5.7.2008.

Judgment of the Court (Second Chamber) of 29 October 2009 — Commission of the European Communities v Ireland

(Case C-188/08) (¹)

(Failure of a Member State to fulfil obligations — Directive 75/442/EEC — Waste — Domestic waste waters discharged through septic tanks in the countryside — Waste not covered by other legislation — Failure to transpose)

(2009/C 312/09)

Language of the case: English

Parties

Applicant: Commission of the European Communities (represented by: S. Pardo Quintillán, D. Lawunmi and M. Wilderspin, Agents)

Defendant: Ireland (represented by: D. O'Hagan, Agent)

Re:

Failure of a Member State to fulfil obligations — Infringement, so far as domestic waste waters discharged through septic tanks is concerned, of Articles 4, 7, 8, 9, 10, 11, 12, 13 and 14 of Council Directive 75/442/EEC of 15 July 1975 on waste (OJ 1975 L 194, p. 39), as amended by Council Directive 91/156/EEC of 18 March 1991 (OJ 1991 L 78, p. 32) — Waste not covered by other legislation

Operative part of the judgment

The Court:

1. Declares that, by failing to adopt, save in County Cavan, all the laws, regulations and administrative provisions necessary to comply with Articles 4 and 8 of Council Directive 75/442/EEC of 15 July 1975 on waste, as amended by Council Directive 91/156/EEC of 18 March 1991, as regards domestic waste waters disposed of in the countryside through septic tanks and other individual waste water treatment systems, Ireland has failed to fulfil its obligations under that directive;
2. Orders Ireland to pay three quarters of the costs of the Commission of the European Communities and to bear its own costs;

3. Orders the Commission of the European Communities to bear one quarter of its own costs.

(¹) OJ C 197, 2.8.2008.

Judgment of the Court (Third Chamber) of 29 October 2009 — Commission of the European Communities v Republic of Finland

(Case C-246/08) (¹)

(Failure of a Member State to fulfil obligations — Sixth VAT Directive — Article 2(1) and Article 4(1) and (2) — Meaning of 'economic activities' — Public legal aid offices — Legal aid services provided in legal proceedings in return for a part contribution paid by the recipient — Meaning of 'direct link' between the service rendered and the consideration received)

(2009/C 312/10)

Language of the case: Finnish

Parties

Applicant: Commission of the European Communities (represented by: P. Aalto and D. Triantafyllou, acting as Agents)

Defendant: Republic of Finland (represented by: A. Guimaraes-Purokoski, acting as Agent)

Re:

Failure of a Member State to fulfil obligations — Infringement of Articles 2(1) and 4(1), (2) and (5) 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) — National legislation providing for different treatment for VAT purposes of legal advice services depending on whether they are provided by private legal advisers or by advisers working in public legal aid offices — Distortions of competition

Operative part of the judgment

The Court:

1. Dismisses the action.
2. Orders the Commission of the European Communities to pay the costs.

(¹) OJ C 209, 15.08.2008.