

**Re:**

Failure of a Member State to fulfil obligations — Infringement of Article 4(1) in conjunction with Annexes IV A, VI A and VII A, and of Article 12 in conjunction with Annexe VIII A.2 of Directive 2001/80/EC of the European Parliament and of the Council of 23 October 2001 on the limitation of emissions of certain pollutants into the air from large combustion plants (OJ 2001 L 309, p. 1) — Non-compliance with the emission limit values laid down in respect of sulphur dioxide, nitrogen oxides and dust — Delimara and Marsa installations

**Operative part of the judgment**

*The Court:*

1. Declares that, by failing correctly to apply Directive 2001/80/EC of the European Parliament and of the Council of 23 October 2001 on the limitation of emissions of certain pollutants into the air from large combustion plants in relation to the operation of the Phase One steam plant of the Delimara and Marsa power stations, the Republic of Malta has failed to fulfil its obligations under Articles 4(1) and 12 of that directive in conjunction with Part A of Annex IV, Part A of Annex VI, Part A of Annex VII and Part A.2 of Annex VIII thereto;
2. Orders the Republic of Malta to pay the costs.

(<sup>1</sup>) OJ C 197, 2.08.2008.

**Judgment of the Court (Second Chamber) of 6 October 2009 (reference for a preliminary ruling from the Unabhängiger Finanzsenat, Außenstelle Klagenfurt (Austria)) — SPÖ Landesorganisation Kärnten v Finanzamt Klagenfurt**

(Case C-267/08) (<sup>1</sup>)

*(VAT — Entitlement to deduct input tax — Concept of ‘economic activities’ — Regional groups of a political party — Advertising activities benefiting the party’s local groups — Expenditure relating to those activities exceeding income)*

(2009/C 282/21)

*Language of the case: German*

**Referring court**

Unabhängiger Finanzsenat, Außenstelle Klagenfurt

**Parties to the main proceedings**

*Applicant:* SPÖ Landesorganisation Kärnten

*Defendant:* Finanzamt Klagenfurt

**Re:**

Reference for a preliminary ruling — Unabhängiger Finanzsenat, Außenstelle Klagenfurt (Austria) — Interpretation of Article 4(1) and (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 (OJ 1977 L 145, p. 1) — Concept of ‘economic activity’ — Organisation by the provincial organisation of a political party of promotional activities for the benefit of the district organisations of that party, taking the form of events, the production and delivery of publicity material and the organisation of an annual ball — Expenses related to these activities considerably exceeding the revenue derived from passing on the expense of some of those activities to the district organisations and from the sale of the tickets for the ball

**Operative part of the judgment**

*Article 4(1) and (2) of the 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, external advertising activities carried out by a section of a Member State’s political party is not to be regarded as an economic activity.*

(<sup>1</sup>) OJ C 247, 27.9.2008.

**Judgment of the Court (Sixth Chamber) of 1 October 2009 — Commission of the European Communities v French Republic**

(Case C-468/08) (<sup>1</sup>)

*(Failure of a Member State to fulfil obligations — Recognition of professional qualifications — Directive 2005/36/EC — Failure to transpose)*

(2009/C 282/22)

*Language of the case: French*

**Parties**

*Applicant:* Commission of the European Communities (represented by: H. Støvlbæk and V. Peere, acting as Agents)

*Defendant:* French Republic (represented by: G. de Bergues and B. Messmer, acting as Agents)