

Operative part of the judgment

The Court:

1. Dismisses the appeal;
2. Orders Lafarge SA to pay the costs.

(¹) OJ C 327, 20.12.2008.

**Judgment of the Court (Fourth Chamber) of 17 June 2010
— European Commission v Italian Republic**

(Case C-423/08) (¹)

(Failure of a Member State to fulfil obligations — Own resources — Procedures for collecting import or export duties — Failure to comply with the time-limits for entry of the own resources — Late payment of own resources relating to those duties)

(2010/C 221/08)

Language of the case: Italian

Parties

Applicant: European Commission (represented by: A. Aresu and A. Caeiros, Agents)

Defendant: Italian Republic (represented by: I. Bruni, Agent, G. Albenzio and F. Arena, avvocati dello Stato)

Intervener in support of the defendant: Republic of Finland (represented by: J. Heliskoski, Agent)

Re:

Failure of a Member State to fulfil obligations — Infringement of Articles 2, 6, 9, 10 and 11 of Council Regulation (EEC, Euratom) No 1552/89 of 29 May 1989 implementing Decision 88/376/EEC, on the system of the Communities' own resources (OJ 1989 L 155, p. 1), Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing Decision 94/728/EC, Euratom on the system of the Communities' own resources (OJ 2000 L 130, p.1), and Article 220 of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ 1992 L 302, p. 1) — Delay in payment of Communities' own resources in the event of subsequent recovery of import duties

Operative part of the judgment

The Court:

1. Declares that, by failing to comply with the time-limits for entry of the Communities' own resources in the event of subsequent recovery and by delaying payment of those resources, the Italian Republic has failed to fulfil its obligations under Articles 2, 6 and 9 to 11 of Council Regulation (EEC, Euratom) No 1552/89 of 29 May 1989 implementing Decision 88/376/EEC, Euratom on the system of the Communities' own resources, and the same articles of Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing Decision 94/728/EC, Euratom on the system of the Communities' own resources, and under Article 220 of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code.
2. Orders the Italian Republic to pay the costs.
3. Orders the Republic of Finland to bear its own costs.

(¹) OJ C 313, 6.12.2008.

**Judgment of the Court (First Chamber) of 17 June 2010 —
European Commission v French Republic**

(Case C-492/08) (¹)

(Failure of a Member State to fulfil obligations — Directive 2006/112/EC — Value added tax — Reduced rate — Articles 96 and 98(2) — Annex III, point 15 — Legal aid — Services of lawyers — Payment in full or in part by the State)

(2010/C 221/09)

Language of the case: French

Parties

Applicant: European Commission (represented by: M. Afonso, Agent)

Defendant: French Republic (represented by: G. de Bergues and J.-S. Pilczer, Agents)

Re:

Failure of a Member State to fulfil obligations — Infringement of Articles 96 and 98(2) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1; 'the VAT directive') — Reduced rate of VAT — Categories of services listed in Annex III to the VAT directive which can benefit from a reduced rate — Reduction in the rate of VAT for services provided by lawyers paid by the State under the legal aid scheme