

Re:

Reference for a preliminary ruling — Naczelny Sąd Administracyjny — Interpretation of Article 17(6) 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) and of Article 176 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1) — National legislation, already in force prior to accession, which excluded a right to a reduction of tax relating to the provision of services in respect of which payment is made in favour of a person having its place of residence, registered office or central management in a territory regarded as being a ‘tax haven’

Operative part of the judgment

Article 17(6) 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, as amended by Council Directive 95/7/EC of 10 April 1995, the provisions of which have, in essence, been reproduced in Article 176 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, must be construed as not authorising the retention of national legislation, applicable when Sixth Directive 77/388 entered into force in the Member State concerned, which excludes in general the right to deduct input value added tax paid at the time of the purchase of imported services, the price of which is directly or indirectly paid to a person established in a State or territory classified as a ‘tax haven’ by that national legislation.

⁽¹⁾ OJ C 312, 19.12.2009.

Judgment of the Court (Fifth Chamber) of 30 September 2010 — Evets Corp. v Office for Harmonisation in the Internal Market (Trade Marks and Designs)

(Case C-479/09 P) ⁽¹⁾

(Appeal — Community trade mark — Word mark DANELECTRO — Figurative mark QWIK TUNE — Request for renewal of registration of the trade mark — Application for *restitutio in integrum* — Failure to observe the time-limit for submitting the request for renewal of registration of the trade mark)

(2010/C 317/20)

Language of the case: English

Parties

Appellant: Evets Corp. (represented by: S. Ryan, Solicitor)

Other party to the proceedings: Office for Harmonisation in the Internal Market (Trade Marks and Designs) (represented by: A. Folliard-Monguiral, acting as Agent)

Re:

Appeal against the judgment of the Court of First Instance (First Chamber) of 23 September 2009 in Joined Cases T-20/08 and T-21/08 *Evets v OHIM*, by which that Court dismissed an action for annulment of the decision of the Fourth Board of Appeal of the Office for Harmonisation in the Internal Market (OHIM) of 5 November 2007 in Case R 603/2007-4 dismissing the appeal against the decision of the Administration of Trade Marks and Legal Division and declaring that the application for *restitutio in integrum* filed by the appellant with a view to having its rights regarding the renewal of the word mark ‘DANELECTRO’ re-established was deemed not to have been filed on account of lateness — Failure to observe the time-limit for submitting the request for renewal of the trade marks

Operative part of the judgment

The Court:

1. Dismisses the appeal;
2. Orders Evets Corp. to pay the costs.

⁽¹⁾ OJ C 24, 30.01.2010.

Judgment of the Court (Fifth Chamber) of 30 September 2010 — European Commission v Czech Republic

(Case C-481/09) ⁽¹⁾

(Failure of a Member State to fulfil its obligations — Environment — Directive 2006/7/EC — Bathing water quality — Failure to transpose within the prescribed period)

(2010/C 317/21)

Language of the case: Czech

Parties

Applicant: European Commission (represented by: S. Pardo Quintillán and M. Thomannová-Körnerová, acting as Agents)

Defendant: Czech Republic (represented by: M. Smolek and J. Jirkalová, acting as Agents)

Re:

Failure of a Member State to fulfil its obligations — Failure to adopt or communicate within the prescribed period the measures necessary to comply with Directive 2006/7/EC of the European Parliament and of the Council of 15 February 2006 concerning the management of bathing water quality and repealing Directive 76/160/EEC, (OJ 2006 L 64, p. 37)

Operative part of the judgment

The Court:

1. Declares that by failing to adopt all the laws, regulations and administrative provisions necessary to comply with Directive 2006/7/EC of the European Parliament and of the Council of 15 February 2006 concerning the management of bathing water quality and repealing Directive 76/160/EEC, the Czech Republic has failed to fulfil its obligations under that directive;
2. Orders Czech Republic to pay the costs.

(¹) OJ C 24, 30.01.2010.

Judgment of the Court (Sixth Chamber) of 23 September 2010 — European Commission v Hellenic Republic

(Case C-24/10) (¹)

(Failure of a Member State to fulfil its obligations — Directive 2006/46/EC — Company law — Annual accounts and consolidated accounts of companies — Failure to transpose within the prescribed period)

(2010/C 317/22)

Language of the case: Greek

Parties

Applicant: European Commission (represented by: M. Karanasou Apostolopoulou and G. Braun, acting as Agents)

Defendant: Hellenic Republic (represented by: N. Dafniou, acting as Agent)

Re:

Failure of a Member State to fulfil its obligations — Failure to adopt, within the prescribed period, the laws, regulations and administrative provisions necessary to comply with Directive 2006/46/EC of the European Parliament and of the Council of 14 June 2006 amending Council Directives 78/660/EEC on the annual accounts of certain types of companies, 83/349/EEC on consolidated accounts, 86/635/EEC on the annual accounts and consolidated accounts of banks and other financial institutions and 91/674/EEC on the annual accounts and consolidated accounts of insurance undertakings (OJ 2006 L 224, p. 1)

Operative part of the judgment

The Court:

1. Declares that by not adopting within the prescribed period the laws, regulations and administrative provisions necessary to comply with Directive 2006/46/EC of the European Parliament and of the Council of 14 June 2006 amending Council Directives

78/660/EEC on the annual accounts of certain types of companies, 83/349/EEC on consolidated accounts, 86/635/EEC on the annual accounts and consolidated accounts of banks and other financial institutions and 91/674/EEC on the annual accounts and consolidated accounts of insurance undertakings, the Hellenic Republic has failed to fulfil its obligations under that directive;

2. Orders the Hellenic Republic to pay the costs.

(¹) OJ C 63, 13.03.2010.

Judgment of the Court (Seventh Chamber) of 30 September 2010 — European Commission v Kingdom of Belgium

(Case C-36/10) (¹)

(Failure of a Member State to fulfil its obligations — Directives 96/82/EC and 2003/105/EC — Control of major-accident hazards involving dangerous substances — Second subparagraph of Article 12(1) — Incorrect transposition)

(2010/C 317/23)

Language of the case: French

Parties

Applicant: European Commission (represented by: A. Sipos and J.-B. Laignelot, acting as Agents)

Defendant: Kingdom of Belgium (represented by: T. Materne, acting as Agent.)

Re:

Failure of a Member State to fulfil its obligations — Failure to adopt all the measures to comply with Council Directive 96/82/EC of 9 December 1996 on the control of major-accident hazards involving dangerous substances (OJ 1997, L 10, p. 13), as amended by Directive 2003/105/EC of the European Parliament and of the Council of 16 December 2003 (OJ 2003 L 345, p. 97)

Operative part of the judgment

The Court:

1. Declares that by failing to adopt within the prescribed period all the measures to correctly transpose the second subparagraph of Article 12(1) of Council Directive 96/82/EC of 9 December 1996 on the control of major-accident hazards involving dangerous substances, as amended by Directive 2003/105/EC of the European Parliament and of the Council of 16 December 2003, the Kingdom of Belgium has failed to fulfil its obligations under that directive;