

The third subparagraph of Article 8(2) of the directive lays down that the costs of collection, treatment and environmentally sound disposal are not to be shown separately to purchasers at the time of sale of new products. The Commission considers that the Republic of Estonia has not transposed that requirement into its national law.

The second subparagraph of Article 8(3) of the directive lays down the obligation of the Member States to ensure that, for a transitional period of eight years after the entry into force of the directive, producers are allowed to show purchasers, at the time of sale of new products, the costs of collection, treatment and disposal in an environmentally sound way of waste, in which case the costs mentioned must not exceed the actual costs. The Commission takes the view that Estonia has not transposed that obligation into its national law.

The Republic of Estonia agreed with those complaints and promised in its reply to the Commission's reasoned opinion to eliminate the infringement of Article 3(i)(iii), the third subparagraph of Article 8(2) and the second subparagraph of Article 8(3) of the directive by a law amending the law on waste. Since the Republic of Estonia has not as yet, to the Commission's knowledge, enacted the promised law amending the law on waste, or at least has not notified it to the Commission, the Commission considers that the Republic of Estonia has not yet transposed into its national law as required Article 3(i)(iii), the third subparagraph of Article 8(2) and the second subparagraph of Article 8(3) of the directive, thereby failing to fulfil its obligations under the directive.

Reference for a preliminary ruling from the Wojewódzki Sąd Administracyjny w Poznaniu (Republic of Poland) lodged on 18 December 2009 — Inter-Mark Group Sp. z o.o., Sp. komandytowa v Minister Finansów

(Case C-530/09)

(2010/C 63/45)

Language of the case: Polish

Referring court

Wojewódzki Sąd Administracyjny w Poznaniu

Parties to the main proceedings

Applicant: Inter-Mark Group Sp. z o.o., Sp. komandytowa

Defendant: Minister Finansów

Questions referred

- (a) Are the provisions of Article 52(a) of Council Directive 2006/112/EC ⁽¹⁾ to be interpreted as meaning that services consisting in the temporary provision of exhibition and fair stands to clients presenting their goods and services at fairs and exhibitions must be classified as services ancillary to fair and exhibition services referred to in those provisions, that is to say services similar to cultural, artistic, sporting, scientific, educational and entertainment activities, which are taxed at the place where they are physically carried out,
- (b) or should it be accepted that they are advertising services taxed at the place where the customer has established his business on a permanent basis or has a fixed establishment for which the service is supplied, or, in the absence of such a place, the place where he has his permanent address or usually resides, in accordance with Article 56(1)(b) of Directive 2006/112,
- on the basis that those services concern the temporary provision of stands to clients presenting their goods and services at fairs and exhibitions which is normally preceded by the drawing up of a design and visualisation of the stand and, possibly, transportation of parts of the stand and its assembly at the place where the fair or exhibition is organised, and the service supplier's clients exhibiting their goods or services pay separately to the organiser of the relevant event fees for the very possibility of participating in the fair or exhibition which cover utility, fair infrastructure and media service costs and so forth,

each exhibitor is separately responsible for fitting out and constructing his own stand and in that respect uses the services at issue which require interpretation,

organisers charge visitors individually fees for entrance to their fair or exhibition which accrue to the organiser of the event and not to the supplier of the service?

⁽¹⁾ Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1).