

expenditure for 1991 of the European Agricultural Guidance and Guarantee Fund (EAGGF), Guarantee Section (OJ No L 352, 31. 12. 1994, p. 82) — the Court (Sixth Chamber), composed of: J. L. Murray, President of the Fourth Chamber, acting for the President of the Sixth Chamber, P. J. G. Kapteyn (Rapporteur), G. Hirsch, H. Ragnemalm and R. Schintgen, Judges; D. Ruiz-Jarabo Colomer, Advocate-General; H. von Holstein, Deputy Registrar, for the Registrar, has given a judgment on 5 December 1996, in which it:

1. *dismisses the action;*
2. *orders the Italian Republic to pay the costs.*

(¹) OJ No C 137, 3. 6. 1995.

JUDGMENT OF THE COURT of 5 December 1996

in Case C-85/95 (reference for a preliminary ruling from the Bundesfinanzhof): *John Reisdorf v. Finanzamt Köln-West* (¹)

(Value added tax — Interpretation of Article 18 (1) (a) of the Sixth Council Directive 77/388/EEC — Deduction of input tax paid — Obligation of the taxable person — Possession of an invoice)

(97/C 40/05)

(Language of the case: German)

(Provisional translation; the definitive translation will be published in the European Court Reports)

In Case C-85/95: reference to the Court under Article 177 of the EC Treaty from the Bundesfinanzhof for a preliminary ruling in the proceedings pending before that court between John Reisdorf and Finanzamt Köln-West — on the interpretation of Article 18 (1) (a) of the Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment (OJ No L 145, 13. 6. 1977, p. 1) — the Court (Fifth Chamber), composed of: J. C. Moitinho de Almeida (Rapporteur), President of the Chamber, C. Gulmann, D. A. O. Edward, J.-P. Puissochet and P. Jann, Judges; N. Fennelly, Advocate-General; H. A. Rühl, Principal Administrator, for the Registrar, gave a judgment on 5 December 1996, the operative part of which is as follows:

Article 18 (1) (a) and Article 22 (3) of the Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment permit the Member States to regard as an invoice not only the original but also any

other document serving as an invoice that fulfils the criteria determined by the Member States themselves, and confer on them the power to require production of the original invoice in order to establish the right to deduct input tax, as well as the power, where a taxable person no longer holds the original, to admit other evidence that the transaction in respect of which the deduction is claimed actually took place.

(¹) OJ No C 137, 3. 6. 1995.

JUDGMENT OF THE COURT of 5 December 1996

in Joined Cases C-267/95 and C-268/95 (references for a preliminary ruling from the High Court of Justice of England and Wales, Chancery Division, Patents Court): *Merck & Co. Inc. and Others v. Primecrown Ltd and Others and Beecham Group plc v. Europharm of Worthing Ltd* (¹)

(Act of Accession of Spain and Portugal — Interpretation of Articles 47 and 209 — End of transitional period — Articles 30 and 36 of the EC Treaty — Parallel imports of unpatentable pharmaceuticals)

(97/C 40/06)

(Language of the case: English)

In Joined Cases C-267/95 and C-268/95: references to the Court under Article 177 of the EC Treaty by the High Court of Justice of England and Wales, Chancery Division, Patents Court, for a preliminary ruling in the proceedings pending before that court between Merck & Co. Inc., Merck Sharp & Dohme Ltd, Merck Sharp & Dohme International Services BV and Primecrown Ltd, Ketan Himatlal Mehta, Bharat Himatlal Mehta, Necessity Supplies Ltd and between Beecham Group and Europharm of Worthing Ltd — on the interpretation of Article 47 and Article 209 of the Act concerning the Conditions of Accession of the Kingdom of Spain and the Portuguese Republic and the adjustments to the Treaties (OJ No L 302, 15. 11. 1985, p. 23), and of Articles 30 and 36 of the EC Treaty, the Court composed of: G. C. Rodríguez Iglesias, President, G. F. Mancini, J. L. Murray and L. Sevón, Presidents of Chambers, C. N. Kakouris, C. Gulmann (Rapporteur), D. A. O. Edward, J.-P. Puissochet and H. Ragnemalm, Judges; N. Fennelly, Advocate-General; L. Hewlett, Administrator, has given a judgment on 5 December 1996, in which it rules:

1. *The transitional periods provided for in Articles 47 and 209 of the Act concerning the Conditions of Accession of the Kingdom of Spain and the Portuguese Republic and the Adjustments of the Treaties expired on 6 October 1995 in the case of the Kingdom of Spain and on 31 December 1994 in the case of the Portuguese Republic.*