

order to transpose that Directive, the Federal Republic of Germany has failed to fulfil its obligations under the third paragraph of Article 189 of the EC Treaty and Article 34(1) of the Directive — the Court (Sixth Chamber), composed of: H. Ragnemalm (Rapporteur), President of the Chamber, G. F. Mancini, P. J. G. Kapteyn, J. L. Murray and K. M. Ioannou, Judges; N. Fennelly, Advocate-General; R. Grass, Registrar, has given a judgment on 16 December 1997, in which it:

1. *declares that, by failing to adopt within the prescribed period all the laws and regulations necessary to comply with Council Directive 93/36/EEC of 14 June 1993 coordinating procedures for the award of public supply contracts, the Federal Republic of Germany has failed to fulfil its obligations under Article 34(1) of that Directive;*
2. *orders the Federal Republic of Germany to pay the costs.*

(¹) OJ C 370, 7.12.1996.

JUDGMENT OF THE COURT

(Fifth Chamber)

of 18 December 1997

in Case C-360/95: Commission of the European Communities v. Kingdom of Spain (¹)

(Failure to fulfil obligations — Failure to transpose Directive 91/371/EEC — Implementation of the Agreement between the European Economic Community and the Swiss Confederation on direct insurance other than life assurance

(98/C 55/15)

(Language of the case: Spanish)

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

In Case C-360/95: Commission of the European Communities (Agents: Dimitrios Gouloussis and Blanca Vilá Costa) v. Kingdom of Spain (Agents: Alberto José Navarro González and Rosario Silva de Lapuerta) — application for a declaration that, by failing to adopt and bring into force within the prescribed period the laws, regulations and administrative provisions necessary to comply with Council Directive 91/371/EEC of 20 June 1991 on the implementation of the Agreement between the European Economic Community and the Swiss

Confederation concerning direct insurance other than life assurance (OJ L 205, 27.7.1991, p. 48) or, in the alternative, by failing to inform the Commission thereof, the Kingdom of Spain has failed to fulfil its obligations under the EC Treaty — the Court (Fifth Chamber), composed of: C. Gulmann, President of the Chamber, M. Wathelet, J. C. Moitinho de Almeida (Rapporteur), P. Jann and L. Sevón, Judges; A. La Pergola, Advocate-General; L. Hewlett, Administrator, for the Registrar, has given a judgment on 18 December 1997, in which it:

1. *declares that, by failing to adopt within the prescribed period the laws, regulations and administrative provisions necessary to comply with Council Directive 91/371/EEC of 20 June 1991 on the implementation of the Agreement between the European Economic Community and the Swiss Confederation concerning direct insurance other than life assurance, the Kingdom of Spain has failed to fulfil its obligations under that Directive;*

2. *orders the Kingdom of Spain to pay the costs.*

(¹) OJ C 16, 20.1.1996.

JUDGMENT OF THE COURT

(Fifth Chamber)

of 18 December 1997

in Case C-361/95: Commission of the European Communities v. Kingdom of Spain (¹)

(Failure to fulfil obligations — Failure to transpose Directive 92/49/EEC — Direct insurance other than life assurance)

(98/C 55/16)

(Language of the case: Spanish)

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

In Case C-361/95: Commission of the European Communities (Agents: Dimitrios Gouloussis and Blanca Vilá Costa) v. Kingdom of Spain (Agents: Alberto José Navarro González and Rosario Silva de Lapuerta) — application for a declaration that, by failing to adopt and bring into force within the prescribed period the laws, regulations and administrative provisions necessary to comply with Council Directive 92/49/EEC of 18 June 1992 on the coordination of laws, regulations and administrative provisions relating to direct insurance other than life assurance and amending Directives 73/239/EEC and 88/357/EEC (third non-life insurance Directive)

(OJ L 228, 11.8.1992, p. 1) or, in the alternative, by failing to inform the Commission thereof, the Kingdom of Spain has failed to fulfil its obligations under the EC Treaty — the Court (Fifth Chamber), composed of: C. Gulmann, President of the Chamber, M. Wathelet, J. C. Moitinho de Almeida (Rapporteur), P. Jann and L. Sevón, Judges; A. La Pergola, Advocate-General; L. Hewlett, Administrator, for the Registrar, has given a judgment on 18 December 1997, in which it:

1. *declares that, by failing to adopt within the prescribed period the laws, regulations and administrative provisions necessary to comply with Council Directive 92/49/EEC of 18 June 1992 on the coordination of laws, regulations and administrative provisions relating to direct insurance other than life assurance and amending Directives 73/239/EEC and 88/357/EEC (third non-life insurance Directive), the Kingdom of Spain has failed to fulfil its obligations under that Directive;*
2. *orders the Kingdom of Spain to pay the costs.*

(¹) OJ C 16, 20.1.1996.

JUDGMENT OF THE COURT

(First Chamber)

of 18 December 1997

in Case C-382/95 (reference for a preliminary ruling from the Bundesfinanzhof): *Techex Computer + Grafik Vertriebs GmbH v. Hauptzollamt München* (¹)

(Common Customs Tariff — Tariff headings — Tariff classification of a 'Vista' board electronic component intended for image processing and capable of being used as a graphics card in a computer — Classification in the Combined Nomenclature)

(98/C 55/17)

(Language of the case: German)

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

In Case C-382/95: reference to the Court under Article 177 of the EC Treaty from the Bundesfinanzhof (Federal Finance Court), for a preliminary ruling in the proceedings pending before that court between Techex Computer + Grafik Vertriebs GmbH and Hauptzollamt München — on the interpretation of the Combined Nomenclature of the Common Customs Tariff in Annex I to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1), as amended by the Annexes to Commission Regulation (EEC) No 3174/

88 of 21 September 1988 (OJ L 298, 31.10.1988, p. 1), Commission Regulation (EEC) No 2886/89 of 2 August 1989 (OJ L 282, 21.10.1989, p. 1) and Commission Regulation (EEC) No 2472/90 of 31 July 1990 (OJ L 247, 10.9.1990, p. 1) — the Court (First Chamber), composed of: M. Wathelet, President of the Chamber, D. A. O. Edward (Rapporteur) and L. Sevón, Judges; C. O. Lenz, Advocate-General; H. A. Rühl, Principal Administrator, for the Registrar, has given a judgment on 18 December 1997, in which it has ruled:

Image processing, as it can be carried out with an automatic data-processing machine unit which includes, inter alia, an analogue/digital converter, a high-quality graphics processor and a digital/analogue converter, is not to be regarded as the performance of a 'specific function' for the purposes of the last paragraph of Note 5(B) to Chapter 84 of the Combined Nomenclature of the Common Customs Tariff in Annex I to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff, as amended by the Annexes to Commission Regulations (EEC) No 3174/88 of 21 September 1988, (EEC) No 2886/89 of 2 August 1989 and (EEC) No 2472/90 of 31 July 1990.

(¹) OJ C 31, 3.2.1996.

JUDGMENT OF THE COURT

(Fifth Chamber)

of 18 December 1997

in Case C-384/95 (reference for a preliminary ruling from the Finanzgericht des Landes Brandenburg): *Landboden-Agrardienste GmbH & Co. KG v. Finanzamt Calau* (¹)

(VAT — Supply of services — National compensation for the extensification of potato production)

(98/C 55/18)

(Language of the case: German)

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

In Case C-384/95: reference to the Court under Article 177 of the EC Treaty from the Finanzgericht des Landes Brandenburg (Finance Court of the Land of Brandenburg), Germany, for a preliminary ruling in the proceedings pending before that court between Landboden-Agrardienste GmbH & Co. KG and Finanzamt Calau — on the interpretation of Articles 6(1), 11(A)(1)(a) and 12(3)(a) of and Annex H to 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 —