

industries (OJ 1997 L 334, p. 25), — the Court, composed of: G.C. Rodríguez Iglesias, President, P.J.G. Kapteyn, G. Hirsch (Rapporteur) (Presidents of Chambers), J.C. Moitinho de Almeida, C. Gulmann, J.L. Murray, L. Sevón, M. Wathelet and R. Schintgen, Judges; N. Fennelly, Advocate General; R. Grass, Registrar; has given a judgment on 5 October 1999, in which it:

1. Dismisses the application;
2. Orders the French Republic to pay the costs.

(¹) OJ C 295 of 27.9.1997.

JUDGMENT OF THE COURT

(Sixth Chamber)

of 5 October 1999

in Case C-305/97 (reference for a preliminary ruling from the Court of Appeal (England and Wales)): Royscot Leasing Ltd and Royscot Industrial Leasing Ltd, Allied Domecq plc, T.C. Harrison Group Ltd v Commissioners of Customs & Excise (¹)

(VAT — Article 11(1) and (4) of the Second Directive — Article 17(2) and (6) of the Sixth Directive — Right of deduction — Exclusions by national rules predating the Sixth Directive)

(2000/C 6/09)

(Language of the case: English)

In Case C-305/97, reference to the Court under Article 177 of the EC Treaty (now Article 234 EC) by the Court of Appeal (England and Wales) (United Kingdom) for a preliminary ruling in the proceedings pending before that court between Royscot Leasing Ltd and Royscot Industrial Leasing Ltd, Allied Domecq plc, T.C. Harrison Group Ltd and Commissioners of Customs & Excise — on the interpretation of Article 11(4) of Second Council Directive 67/228/EEC of 11 April 1967 on the harmonisation of legislation of Member States concerning turnover taxes — Structure and procedures for application of the common system of value added tax (OJ, English Special Edition 1967, p. 16) and 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) — the Court (Sixth Chamber),

composed of: G. Hirsch (Rapporteur), President of the Second Chamber, acting for the President of the Sixth Chamber, J.L. Murray and R. Schintgen, Judges; P. Léger, Advocate General; H. von Holstein, Deputy Registrar, for the Registrar, has given a judgment on 5 October 1999, in which it has ruled:

1. Article 11(4) of Second Council Directive 67/228/EEC of 11 April 1967 on the harmonisation of legislation of Member States concerning turnover taxes — Structure and procedures for application of the common system of value added tax, authorised Member States to introduce or retain, and 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, authorises them to retain, general exclusions from the right to deduct the value added tax payable on the purchase of motor cars used by a taxable person for the purposes of his taxable transactions, even though
 - those cars were essential tools in the business of the taxable person concerned, or
 - those cars could not, in a specific case, be used for private purposes by the taxable person concerned.
2. On a proper construction of Article 17(6) of Sixth Directive 77/388, Member States may retain the exclusions from the right to deduct value added tax referred to in its second subparagraph, even though the Council did not decide, before the expiry of the period laid down in the first subparagraph, which expenditure should not be eligible for deduction of value added tax.

(¹) OJ C 318 of 18.10.1997.

JUDGMENT OF THE COURT

(Sixth Chamber)

of 5 October 1999

in Case C-327/97 P: Christos Apostolidis and Others v Commission of the European Communities (¹)

(Appeal — Remuneration — Weighting coefficient — Compliance with a judgment of the Court of First Instance)

(2000/C 6/10)

(Language of the case: French)

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

In Case C-327/97 P: Christos Apostolidis and Others, officials and members of the temporary staff of the Commission of the

European Communities, employed in the European Institute for Transuranic Elements, Karlsruhe (Germany), represented by J.-N. Louis, T. Demaseure and A. Tornel, of the Brussels Bar, with an address for service in Luxembourg at the offices of Fiduciaire Myson SARL, 30, Rue de Cessange — appeal against the judgment of the Court of First Instance of the European Communities (Third Chamber) of 10 July 1997 in Case T-81/96 Apostolidis and Others v Commission [1997] ECR-SC I-A-207 and II-607, seeking to have that judgment set aside, the other party to the proceedings being Commission of the European Communities (Agents: G. Valsesia and J. Currall), supported by the Council of the European Union (Agents: M. Bishop and D. Canga Fano) — the Court (Sixth Chamber), composed of: P.J.G. Kapteyn, President of the Chamber, G. Hirsch, J.L. Murray (Rapporteur), H. Ragnemalm and R. Schintgen, Judges; J. Mischo, Advocate General; H. von Holstein, Deputy Registrar, for the Registrar, has given a judgment on 5 October 1999, in which it:

1. Dismisses the appeal in its entirety;
2. Orders the applicants, the Commission of the European Communities and the Council of the European Union to bear their own costs.

⁽¹⁾ OJ No C 357 of 22.11.1997.

JUDGMENT OF THE COURT

of 5 October 1999

in Case C-420/97 (reference for a preliminary ruling from the Hof van Cassatie): Leathertex Divisione Sintetici SpA v Bodetex BVBA ⁽¹⁾

(Brussels Convention — Interpretation of Articles 2 and 5(1) — Commercial agency agreement — Action founded on separate obligations arising from the same contract and regarded as equal in rank — Jurisdiction of the court seised to hear the whole action)

(2000/C 6/11)

(Language of the case: Dutch)

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

In Case C-420/97: Reference to the Court under the Protocol of 3 June 1971 on the interpretation by the Court of Justice of the Convention of 27 September 1968 on Jurisdiction and the Enforcement of Judgments in Civil and Commercial Matters by the Hof van Cassatie, Belgium, for a preliminary ruling in the proceedings pending before that court between Leathertex

Divisione Sintetici SpA and Bodetex BVBA on the interpretation of Articles 2 and 5(1) of the abovementioned Convention of 27 September 1968 (OJ 1978 L 304, p. 36), as amended by the Convention of 9 October 1978 on the Accession of the Kingdom of Denmark, Ireland and the United Kingdom of Great Britain and Northern Ireland (OJ 1978 L 304, p. 1 and — amended text — p. 77) — the Court composed of: G.C. Rodríguez Iglesias, President, P.J.G. Kapteyn, J.-P. Puissochet, G. Hirsch and P. Jann (Presidents of Chambers), J.C. Moitinho de Almeida (Rapporteur), D.A.O. Edward, H. Ragnemalm and L. Sevón, M. Wathelet and R. Schintgen, Judges; P. Léger, Advocate General; H. von Holstein, Deputy Registrar, has given a judgment on 5 October 1999, in which it has ruled:

On a proper construction of Article 5(1) of the Convention of 27 September 1968 on Jurisdiction and the Enforcement of Judgments in Civil and Commercial Matters, as amended by the Convention of 9 October 1978 on the Accession of the Kingdom of Denmark, Ireland and the United Kingdom of Great Britain and Northern Ireland, the same court does not have jurisdiction to hear the whole of an action founded on two obligations of equal rank arising from the same contract when, according to the conflict rules of the State where that court is situated, one of those obligations is to be performed in that State and the other in another Contracting State.

⁽¹⁾ OJ C 41 of 7.2.1998.

JUDGMENT OF THE COURT

(Sixth Chamber)

of 5 October 1999

in Case C-433/97 P: IPK-München GmbH v Commission of the European Communities ⁽¹⁾

(Appeal — Annulment of a decision of the Commission to refuse to pay the balance of financial assistance)

(2000/C 6/12)

(Language of the case: German)

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

In Case C-433/97 P: IPK-München GmbH, established in Munich (Germany), represented by H.-J. Priess, of the Brussels Bar, 13 Place des Barricades, B-1000 Brussels — appeal against the judgment of the Court of First Instance of the European Communities (First Chamber) of 15 October 1997 in Case T-331/94 IPK v Commission [1997] ECR II-1665, seeking to have that judgment set aside, the other party to the proceedings being Commission of the European Communities (Agent: