

JUDGMENT OF THE COURT

(Fifth Chamber)

of 19 September 2000

in **Joined Cases C-177/99 and C-181/99** (references for a preliminary ruling from the Tribunal Administratif, (Administrative Court) Nantes (C-177/99) and Melun (181/99): **Ampafrance SA v Directeur des Services Fiscaux de Maine-et-Loire (C-177/99)** and **Sanofi Synthelabo, formerly Sanofi Winthrop SA v Directeur des Services Fiscaux du Val-de-Marne (C-181/99)**)⁽¹⁾

(VAT — Deduction of tax — Exclusion of the right of deduction — Entertainment costs — Proportionality)

(2000/C 335/12)

(Language of the case: French)

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

In **Joined Cases C-177/99 and C-181/99**: references to the Court under Article 177 of the EC Treaty (now Article 234 EC) from the Tribunal Administratif, Nantes (C-177/99) and Melun (181/99) (France), for a preliminary ruling in the proceedings pending before those courts between **Ampafrance SA v Directeur des Services Fiscaux de Maine-et-Loire (C-177/99)** and **Sanofi Synthelabo, formerly Sanofi Winthrop SA v Directeur des Services Fiscaux du Val-de-Marne (C-181/99)** — on the interpretation on the validity of Council Decision 89/487/EEC of 28 July 1989 authorising the French Republic to apply a measure derogating from the second subparagraph of Article 17(6) of the Sixth Directive 77/388/EEC on the harmonisation of the laws of the Member States relating to turnover taxes (OJ 1989 L 239, p. 21) — the Court (Fifth Chamber), composed of: D.A.O Edward, President of the Chamber, L. Sevón, P.J.G. Kapteyn, H. Ragnemalm and M. Wathelet (Rapporteur), Judges; G. Cosmas, Advocate General; H.A. Rühl, Principal Administrator, for the Registrar, has given a judgment on 19 September 2000, in which it has ruled:

Council Decision 89/487/EEC of 28 July 1989 authorising the French Republic to apply a measure derogating from the second subparagraph of Article 17(6) of the Sixth Directive 77/388/EEC on the harmonisation of the laws of the Member States relating to turnover taxes is invalid.

⁽¹⁾ OJ C 204 of 17.7.1999; OJ C 188 of 3.7.1999.

JUDGMENT OF THE COURT

(Sixth Chamber)

of 21 September 2000

in **Case C-222/98** (reference for a preliminary ruling from the **Kantongerecht te Groningen**): **Hendrik van der Woude v Stichting Beatrixoord**⁽¹⁾

(Agreements and dominant position — Collective agreement — Contribution to workers' sickness insurance)

(2000/C 335/13)

(Language of the case: Dutch)

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

In **Case C-222/98**: reference to the Court under Article 177 of the EC Treaty (now Article 234 EC) from the **Kantongerecht te Groningen** (Cartonal Court, Groningen), Netherlands, for a preliminary ruling in the proceedings pending before that court between **Hendrik van der Woude** and **Stichting Beatrixoord** on the interpretation of Articles 85 and 86 of the EC Treaty (now Articles 81 EC and 82 EC) — the Court (Sixth Chamber), composed of: J.C. Moitinho de Almeida (Rapporteur), President of the Chamber, R. Schintgen and V. Skouris, Judges; N. Fennelly, Advocate General; H. von Holstein, Deputy Registrar, for the Registrar, has given a judgment on 21 September 2000, in which it has ruled:

The provisions of a collective labour agreement which relate to the sickness insurance of employees covered by the agreement and under which employer contributions may be paid only in respect of insurance taken out with insurer(s) selected in the context of implementing the agreement are compatible with Articles 85 and 86 of the EC Treaty (now Articles 81 EC and 82 EC).

⁽¹⁾ OJ C 258 of 15.8.1998.