business use of a private car, the Kingdom of the Netherlands has failed to fulfil its obligations under the EC Treaty — the Court (Fifth Chamber), composed of: S. von Bahr, President of the Fourth Chamber, acting for the President of the Fifth Chamber, D.A.O. Edward, A. La Pergola (Rapporteur), M. Wathelet and C.W.A. Timmermans, Judges; C. Stix-Hackl, Advocate General; H.A. Rühl, Principal Administrator, for the Registrar, has given a judgment on 8 November 2001, in which it:

- 1. Declares that by providing, in breach of Articles 17(2)(a) and 18(1)(a) 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, in the version resulting from Council Directive 95/7/EC of 10 April 1995 amending Directive 77/388 and introducing new simplification measures with regard to value added tax scope of certain exemptions and practical arrangements for implementing them, that an employer who is a taxable person, for the purposes of value added tax may deduct part of an allowance paid to an employee for business use of a private car, the Kingdom of the Netherlands has failed to fulfil its obligations under the EC Treaty;
- 2. Orders the Kingdom of the Netherlands to pay the costs;
- 3. Orders the United Kingdom of Great Britain and Northern Ireland to bear its own costs.

(1) OJ C 340 of 7.11.1998.

JUDGMENT OF THE COURT

(Fifth Chamber)

of 25 October 2001

in Case C-398/98: Commission of the European Communities v Hellenic Republic (1)

(Failure by a Member State to fulfil its obligations — Article 30 of the EC Treaty (now, after amendment, Article 28 EC) — Obligation to maintain minimum stocks of petroleum products)

(2002/C 3/05)

(Language of the case: Greek)

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

In Case C-398/98: Commission of the European Communities (Agents: D. Triantafyllou and O. Couvert-Castéra) v Hellenic

Republic (Agents: P. Mylonopoulos and N. Dafniou) — application for a declaration that, by establishing and maintaining a system for stocks of petroleum products which directly links the facility to transfer the storage obligation to refineries established in Greece to an obligation to obtain supplies of petroleum products from those refineries, and by prohibiting service stations from obtaining supplies from refineries or from another Member State, the Hellenic Republic has failed to fulfil its obligations under Article 30 of the EC Treaty (now, after amendment, Article 28 EC) — the Court (Fifth Chamber), composed of: P. Jann, President of the Chamber, D.A.O. Edward (Rapporteur), A. La Pergola, L. Sevón and M. Wathelet, Judges; D. Ruiz-Jarabo Colomer, Advocate General; L. Hewlett, Administrator, for the Registrar, has given a judgment on 25 October 2001, in which it rules:

- By establishing and maintaining a system for the compulsory maintenance of emergency stocks of petroleum products which directly links the facility for companies which market those products to transfer their storage obligation to refineries established in Greece to an obligation to obtain their supplies of those products from those refineries, the Hellenic Republic has failed to fulfil its obligations under Article 30 of the EC Treaty (now, after amendment, Article 28 EC).
- 2. The Hellenic Republic is ordered to pay the costs.

(1) OJ C 397 of 19.12.1998.

JUDGMENT OF THE COURT

(Third Chamber)

of 13 November 2001

in Case C-59/99: Commission of the European Communities v Manuel Pereira Roldão & Filhos Ld.ª, Instituto Superior Técnico and King, Taudevin & Gregson (Holdings) Ltd (¹)

(Arbitration clause — Reimbursement of advance payments made under a contract terminated by the Commission for non-performance)

(2002/C 3/06)

(Language of the case: Portuguese)

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

In Case C-59/99: Commission of the European Communities (Agents: initially F. de Sousa Fialho and O. Couvert-Castéra,

subsequently H. van Lier and A. Caeiros, assisted by E. Braga) v Manuel Pereira Roldão & Filhos Ld.ª, established in Marinha Grande (Portugal), Instituto Superior Técnico, established in Lisbon (Portugal), represented by J.L. da Cruz Vilaga and T. Aragão Morais, advogados, and King, Taudevin & Gregson (Holdings) Ltd — application by the Commission pursuant to Article 181 of the EC Treaty (now Article 238 EC) for recovery of an advance payment which it had granted to the defendants under Contract No IN 90/91 PO/UK relating to activities concerning the promotion of energy technology in Europe (Thermie programme) — the Court (Third Chamber), composed of: F. Macken, President of the Chamber, C. Gulmann and J.N. Cunha Rodrigues (Rapporteur), Judges; L.A. Geelhoed, Advocate General; L. Hewlett, Administrator, for the Registrar, has given a judgment on 13 November 2001, in which it:

- 1. Orders Manuel Pereira Roldão & Filhos Ld.^a and the Instituto Superior Técnico jointly and severally to pay to the Commission of the European Communities the sum of EUR 357 813;
- 2. Orders Manuel Pereira Roldão & Filhos Ld.ª to pay to the Commission of the European Communities the sum of EUR 185 833,78 in interest due as at 1 January 1999 and contractual interest from that date until full payment of the principal sum due;
- Orders Manuel Pereira Roldão & Filhos Ld.^a and the Instituto Superior Técnico to pay the costs.

(1) OJ C 121 of 1.5.1999.

JUDGMENT OF THE COURT

(Sixth Chamber)

of 8 November 2001

in Case C-127/99: Commission of the European Communities v Italian Republic $(^1)$

(Failure by a Member State to fulfil its obligations — Inadequate implementation of Directive 91/676/EEC — Protection of waters against pollution caused by nitrates from agricultural sources)

(2002/C 3/07)

(Language of the case: Italian)

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

(Agent: P. Stancanelli) v Italian Republic (Agent: U. Leanza, assisted by P.G. Ferri) — application for a declaration that:

- by failing to establish one or more action programmes having the features, and meeting the conditions, laid down in Article 5 of Council Directive 91/676/EEC of 12 December 1991 concerning the protection of waters against pollution caused by nitrates from agricultural sources (OJ 1991 L 375, p. 1),
- by failing to carry out fully and correctly the monitoring operations prescribed by Article 6 of that directive; and
- by failing to draw up and submit a full report of the kind required by Article 10 of that directive,

the Italian Republic has failed to fulfil its obligations under Community law — the Court (Sixth Chamber), composed of: N. Colneric, President of the Second Chamber, acting for the President of the Sixth Chamber, C. Gulmann, J.-P. Puissochet, V. Skouris and J.N. Cunha Rodrigues (Rapporteur), Judges; L.A. Geelhoed, Advocate General; L. Hewlett, Administrator, for the Registrar, has given a judgment on 8 November 2001, in which it:

- 1. Declares that, by having failed:
 - to establish action programmes within the meaning of Article 5 of Council Directive 91/676/EEC of 12 December 1991 concerning the protection of waters against pollution caused by nitrates from agricultural sources,
 - to carry out the monitoring operations prescribed by Article 6 of the said directive, and
 - to submit to the Commission a report of the kind required by Article 10 of the directive,

the Italian Republic failed to fulfil its obligations under those provisions of Directive 91/676.

2. Orders the Italian Republic to pay the costs.

(1) OJ C 204 of 17.7.1999.