

the legislation of the Member State of residence for the award of such benefits are not or are no longer satisfied and where the entitlement of the pensioner or of the orphans claiming under the deceased worker is not acquired, in the other Member State, solely under the legislation of that State. None the less, in such a situation, the competent institution of the Member State other than that of residence may be required to award the benefit at issue under a social-security convention entered into by the two Member States concerned and incorporated in their national law prior to the entry into force of the Regulation, where the persons concerned have an established right to continued application of that convention after the entry into force of the Regulation.

(¹) OJ C 122 of 29.4.2000.

JUDGMENT OF THE COURT

(Sixth Chamber)

of 17 September 2002

in Case C-498/99 (Reference for a preliminary ruling from the VAT and Duties Tribunal, Manchester): Town & County Factors Ltd v Commissioners of Customs and Excise (¹)

(Sixth VAT Directive — Scope — Competition whose organiser binds himself in honour only — Taxable amount)

(2002/C 274/05)

(Language of the case: English)

In Case C-498/99: Reference to the Court under Article 234 EC by the VAT and Duties Tribunal, Manchester (United Kingdom), for a preliminary ruling in the proceedings pending before that tribunal between Town & County Factors Ltd and Commissioners of Customs and Excise, on the interpretation of Articles 2(1), 6(1) and 11A(1) 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: N. Colneric, President of the Second Chamber, acting for the President of the Sixth Chamber, C. Gulmann, J.-P. Puissechot, R. Schintgen (Rapporteur) and V. Skouris, Judges; C. Stix-Hackl, Advocate General; L. Hewlett, Administrator, Registrar, has given a judgment on 17 September 2002, in which it has ruled:

1. Article 2(1) of 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 — Common system of value added tax: uniform basis of assessment must be interpreted as meaning that a supply of services which is effected for consideration but is not based on enforceable obligations, because it has been agreed that the provider is bound in honour only to provide the services, constitutes a transaction subject to value added tax.
2. Article 11A(1)(a) of the Sixth Directive 77/388 must be interpreted as meaning that the full amount of the entry fees received by the organiser of a competition constitutes the taxable amount for that competition where the organiser has that amount freely at his disposal.

(¹) OJ C 47 of 19.2.2000.

JUDGMENT OF THE COURT

of 17 September 2002

in Case C-513/99 (Reference for a preliminary ruling from the Korkein hallinto-oikeus): Concordia Bus Finland Oy Ab v Helsingin kaupunki, HKL-Bussiliikenne (¹)

(Public service contracts in the transport sector — Directives 92/50/EEC and 93/38/EEC — Contracting municipality which organises bus transport services and an economically independent entity of which participates in the tender procedure as a tenderer — Taking into account of criteria relating to the protection of the environment to determine the economically most advantageous tender — Whether permissible when the municipal entity which is tendering meets those criteria more easily)

(2002/C 274/06)

(Language of the case: Finnish)

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

In Case C-513/99: Reference to the Court under Article 234 EC by the Korkein hallinto-oikeus (Finland) for a preliminary