

2. Article 21(1)(c) 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 does not preclude reimbursement of an amount mentioned in error by way of value added tax on an invoice or other document serving as invoice where the services at issue are not subject to value added tax and the amount invoiced cannot therefore be classified as value added tax.

(<sup>1</sup>) OJ C 169 of 13.7.2002 and OJ C 144 du 15.6.2002.

## JUDGMENT OF THE COURT

(Fifth Chamber)

of 13 November 2003

**in Case C-153/02 (Reference for a preliminary ruling from the Giudice di pace di Genova): Valentina Neri v European School of Economics (ESE Insight World Education System Ltd) (<sup>1</sup>)**

*(Freedom of establishment — Recognition of diplomas — Degree issued by a university established in a Member State — Courses of study in preparation for a degree awarded in another Member State and by another educational establishment)*

(2004/C 7/28)

(Language of the case: Italian)

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

In Case C-153/02: Reference to the Court under Article 234 EC by the Giudice di pace di Genova (Italy) for a preliminary ruling in the proceedings pending before that court between Valentina Neri and European School of Economics (ESE Insight World Education System Ltd) on the interpretation of Articles 39 EC, 43 EC and 49 EC, of Council Decision 63/266/EEC of 2 April 1963 laying down general principles for implementing a common vocational training policy (OJ, English Special Edition 1963-1964 (I), p. 25) and Council Directive 89/48/EEC of 21 December 1988 on a general system for the recognition of higher-education diplomas awarded on completion of professional education and training of at least three years' duration (OJ 1989 L 19, p. 16), the Court (Fifth Chamber), composed of: D.A.O. Edward, acting for the President of the Fifth Chamber, A. La Pergola and S. von Bahr (Rapporteur), Judges; F.G. Jacobs, Advocate General; L. Hewlett, Principal Administrator, for the Registrar, has given a judgment on 13 November 2003, in which it has ruled:

An administrative practice such as the one at issue in the main proceedings, under which degrees awarded by a university of one Member State cannot be recognised in another Member State when the courses of preparation for those degrees were provided in the latter Member State by another educational establishment in accordance with an agreement made between the two establishments, is incompatible with Article 43 EC.

(<sup>1</sup>) OJ C 144 of 15.6.2002.

## ORDER OF THE COURT

(Fourth Chamber)

of 17 October 2003

**nella causa C-35/02 (Reference for a preliminary ruling from the Bundesverwaltungsgericht): Landeszahnärztekammer Hessen v Markus Vogel, Third parties: Landesärztekammer Hessen, Oberbundesanwalt beim Bundesverwaltungsgericht (<sup>1</sup>)**

*(Article 104(3) of the Rules of Procedure — Freedom of establishment — Freedom to provide services — Directives 78/686/EEC and 78/687/EEC — The practice of dentistry by a doctor)*

(2004/C 7/29)

(Language of the case: German)

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

In Case C-35/02: Reference to the Court under Article 234 EC by the Bundesverwaltungsgericht (Germany) for a preliminary ruling in the proceedings pending before that court between Landeszahnärztekammer Hessen and Markus Vogel; Third parties: Landesärztekammer Hessen, Oberbundesanwalt beim Bundesverwaltungsgericht, on the interpretation of Council Directive 78/687/EEC of 25 July 1978 concerning the coordination of provisions laid down by law, regulation or administrative action in respect of the activities of dental practitioners (OJ 1978 L 233, p. 10), as amended by the Act concerning the conditions of accession of the Republic of Austria, the Republic of Finland and the Kingdom of Sweden and the adjustments to the Treaties on which the European Union is founded (OJ 1994 C 241, p. 21, and OJ 1995 L 1, p. 1), the Court (Fourth Chamber), composed of: C.W.A. Timmermans (Rapporteur), President of the Chamber, A. La Pergola and S. von Bahr, Judges; A. Tizzano, Advocate General; R. Grass, Registrar, has made an order on 17 October 2003, the operative part of which is as follows: