

1. Declares that, by failing to adopt the measures necessary to ensure, as regards the landfill located at La Bañeza (Spain), the implementation of Articles 4, 9 and 13 of Council Directive 75/442/EEC of 15 July 1975 on waste, as amended by Council Directive 91/156/EEC of 18 March 1991, the Kingdom of Spain has failed to fulfil its obligations under that directive;
2. Orders the Kingdom of Spain to pay the costs.

(¹) OJ C 323, 21.12.2002.

system of value added tax and amending Directive 77/388/EEC with a view to the abolition of fiscal frontiers, is not to be interpreted as meaning that it covers only the services of intermediaries provided to a taxable person or to a non-taxable legal person for the purposes of value added tax.

2. When an intermediary transaction falls within the scope of Article 28b(E)(3) of Sixth Directive 77/388, as amended, it is necessary, for the purposes of determining the place where the transaction underlying the supply of intermediary services was carried out, to refer to the provisions of Article 28b(A) and (B) of that directive.

(¹) OJ C 83, 5.4.2003.

JUDGMENT OF THE COURT

(First Chamber)

27 May 2004

in Case C-68/03 (reference for a preliminary ruling from the Hoge Raad der Nederlanden): *Staatssecretaris van Financiën v D. Lipjes* (¹)

(Sixth VAT Directive — Article 28b(E)(3) — Services by intermediaries — Place of supply)

(2004/C 179/03)

(Language of the case: Dutch)

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

In Case C-68/03, reference to the Court under Article 234 EC from the Hoge Raad der Nederlanden (Netherlands) for a preliminary ruling in the proceedings pending before that court between *Staatssecretaris van Financiën* and *D. Lipjes* — on the interpretation of Article 28b 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), as amended by Council Directive 91/680/EEC of 16 December 1991 supplementing the common system of value added tax and amending Directive 77/388/EEC with a view to the abolition of fiscal frontiers (OJ 1991 L 376, p. 1) — the Court, composed of: P. Jann (Rapporteur), President of the Chamber, A. Rosas, A. La Pergola, R. Silva de Lapuerta and K. Lenaerts, Judges; D. Ruiz-Jarabo Colomer, Advocate General; R. Grass, Registrar, has given a judgment on 27 May 2004, the operative part of which is as follows:

1. Article 28b(E)(3) 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, as amended by Council Directive 91/680/EEC of 16 December 1991 supplementing the common

Reference for a preliminary ruling by the *Länsrätten i Stockholms län* by order of that court of 20 April 2004 in the proceedings between *Ulf Öberg* and *Stockholms läns allmänna försäkringskassa*

(Case C-185/04)

(2004/C 179/04)

Reference has been made to the Court of Justice of the European Communities by order of the *Länsrätten i Stockholms län* of 20 April 2004, received at the Court Registry on 22 April 2004, for a preliminary ruling in the proceedings between *Ulf Öberg* and *Stockholms läns allmänna försäkringskassa* on the following questions:

- (i) Is a requirement in national legislation that a parent have been resident and be covered by health insurance in the Member State in question for at least 240 days prior to the child's birth in order to be entitled to parental benefit in accordance with the parent's sickness benefit compatible with Articles 12, 17(2), 18 and 39 EC, Article 7(1) and 7(2) of Regulation No 1612/68 (¹) and Directive No 96/34 (²) on the framework agreement on parental leave concluded by UNICE, CEEP and the ETUC?
- (ii) If question (i) is answered in the affirmative: does Community law require that, in the determination of whether the worker fulfils the qualification period for insurance under national law, cumulation shall take place with a period during which the worker was covered by the Joint Sickness insurance scheme pursuant to the Staff Regulations of Officials of the European Communities?

(¹) Regulation (EEC) No 1612/68 of the Council of 15 October 1968 on freedom of movement for workers within the Community (English special edition: Series I Chapter 1968(II), p. 475).

(²) Council Directive 96/34/EC of 3 June 1996 (OJ 1996 L 145, p. 4).