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JUDGMENT OF THE COURT

(Second Chamber)

24 June 2004

in Case C-278/02 (reference for a preliminary ruling from the Berufungssenat I der Region Linz bei der Finanzlandesdirektion für Oberösterreich): Herbert Handlbauer GmbH (¹)

(Agriculture — Common organisation of the markets — Beef and veal — Export refunds — Repayment of amounts wrongly paid — Proceedings relating to irregularities — Article 3 of Regulation (EC, Euratom) No 2988/95 — Direct effect — Limitation period — Interruption of the limitation)

(2004/C 201/06)

(Language of the case: German)

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

In Case C-278/02: Reference to the Court under Article 234 EC from the Berufungssenat I der Region Linz bei der Finanzlandesdirektion für Oberösterreich (Austria) for a preliminary ruling in the proceedings pending before that court by Herbert Handlbauer GmbH — on the interpretation of Article 3(1) of Council Regulation (EC, Euratom) No 2988/95 of 18 December 1995 on the protection of the European Communities financial interests (OJ 1995 L 312, p. 1) — the Court, composed of: C.W.A. Timmermans, President of the Chamber, J.N. Cunha Rodrigues, J.-P. Puissochet, R. Schintgen (Rapporteur) and N. Colneric, Judges; A. Tizzano, Advocate General; M. Múgica Arzamendi, Principal Administrator, for the Registrar, has given a judgment on 24 June 2004, in which it has ruled:

- 1. Article 3(1) of Council Regulation (EC, Euratom) No 2988/95 of 18 December 1995 on the protection of the European Communities financial interests is directly applicable in the Member States, including in the field of export refunds on agricultural products, in the absence of sectoral Community rules providing for a shorter limitation period which may not be less than three years or of national rules providing for a longer limitation period.
- 2. The third subparagraph of Article 3(1) of Regulation No 2988/95 must be interpreted as meaning that notification of a customs inspection made to the undertaking involved does not constitute an act relating to investigation or legal proceedings which interrupts the limitation period of four years under Article 3(1) of the said regulation unless the transactions to which the suspicion of the existence of irregularities are sufficiently precisely defined by the act.

JUDGMENT OF THE COURT

(First Chamber)

of 24 June 2004

in Case C-350/02: Commission of the European Communities v Kingdom of the Netherlands (1)

(Failure of a Member State to fulfil its obligations — Processing of personal data and the protection of privacy in the electronic communications sector — Articles 6 and 9 of Directive 97/66/EC — Requirement for specific statement of grounds of complaint in the reasoned opinion)

(2004/C 201/07)

(Language of the case: Dutch)

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

In Case C-350/02: Commission of the European Communities (Agents: M. Shotter and W. Wils) v Kingdom of the Netherlands (Agent: S. Terstal) — application for a declaration that, by failing to adopt all the laws, regulations and administrative provisions necessary to transpose into national law Articles 6 and 9 of Directive 97/66/EC of the European Parliament and of the Council of 15 December 1997 concerning the processing of personal data and the protection of privacy in the telecommunications sector (OJ 1998 L 24, p. 1) or, at least, by not communicating those provisions to the Commission, the Kingdom of the Netherlands has failed to fulfil its obligations under the EC Treaty - the Court (First Chamber), composed of: P. Jann, President of the Chamber, A. La Pergola, S. von Bahr, R. Silva de Lapuerta and K. Lenaerts (Rapporteur), Judges; J. Kokott, Advocate General; M.-F. Contet, Principal Administrator, for the Registrar, has given a judgment on 24 June 2004, in which it:

1. Declares that, by incompletely transposing Article 6 of Directive 97/66/EC of the European Parliament and of the Council of 15 December 1997 concerning the processing of personal data and the protection of privacy in the telecommunications sector, in that, first, Article 11(5)(1) of the Wet houdende regels inzake de telecommunicatie (Telecommunicatiewet) refers to a general administrative measure which was not communicated to the Commission of the European Communicate and in that, second, the implementing provisions mentioned in Article 11(5)(3) of the Telecommunicatiewet were not communicate to the Commission, and by incompletely transposing Article 9 of that directive, the Kingdom of the Netherlands has failed to fulfil its obligations under that directive;

^{(&}lt;sup>1</sup>) OJ C 289, 23.11.2002.