1) *Article 2 of Directive 1999/4/EC of the European Parliament and of the Council of 22 February 1999 relating to coffee extracts and chicory extracts must be interpreted as meaning that, when products mentioned in the annex to that directive are marketed, other names, such as invented or trade names, are not precluded from being used alongside the product names.*

2) *Article 18(1) and (2) of Directive 2000/13/EC of the European Parliament and of the Council of 20 March 2000 on the approximation of the laws of the Member States relating to the labelling, presentation and advertising of foodstuffs must be interpreted as precluding national legislation, such as that at issue, which prohibits references to 'slimming' and to 'medical recommendations, attestations, declarations or statements of approval' in the labelling and presentation of foodstuffs.*

3) *Articles 28 EC and 30 EC must be interpreted as precluding national legislation which prohibits references in the advertising of foodstuffs imported from other Member States to 'slimming' and to 'medical recommendations, attestations, declarations or statements of approval'.*

(1) OJ C 202 of 24.8.2002.

JUDGMENT OF THE COURT

(Grand Chamber)

of 13 July 2004

in Case C-262/02: Commission of the European Communities v French Republic (1)

(Failure by a Member State to fulfil its obligations — Article 59 of the EC Treaty (now, after amendment, Article 49 EC) — Television broadcasting — Advertising — National measure prohibiting television advertising for alcoholic beverages marketed in that State, in the case of indirect television advertising resulting from the appearance on screen of hoardings visible during the retransmission of certain sporting events — 'Loi Evin')

(2004/C 228/09)

(Language of the case: French)

In Case C-262/02: Commission of the European Communities (Agent: H. van Lier) supported by United Kingdom of Great Britain and Northern Ireland (Agent: K. Manji and K. Beal) v French Republic (Agents: G. de Bergues and R. Loosli-Surrans) — application for a declaration that, by making television broadcasting in France by French television channels of sporting events taking place in other Member States conditional on the prior removal of advertising for alcoholic beverages, the French Republic has failed to fulfil its obligations under Article 59 of the EC Treaty (now, after amendment, Article 49 EC) — the Court (Grand Chamber), composed of: V. Skouris, President, P. Jann (Rapporteur), A. Rosas, C. Gulmann, J.-P. Puissochet and J.N. Cunha-Rodrigues (Presidents of Chambers), R. Schintgen, S. von Bahr and R. Silva de Lapuerta, Judges; A. Tizzano, Advocate General; M. Múgica Arzamendi, Principal Administrator, for the Registrar, has given a judgment on 13 July 2004, in which it:

1. *Dismisses the action.*

2. *Orders the Commission of the European Communities to pay the costs.*

3. *Orders the United Kingdom of Great Britain and Northern Ireland to bear its own costs.*

(1) OJ C 202 of 24.8.2002.

JUDGMENT OF THE COURT

(First Chamber)

of 15 July 2004

in Case C-315/02 (reference for a preliminary ruling from the Verwaltungsgerichtshof): Anneliese Lenz v Finanzlandesdirektion für Tirol (1)

(Free movement of capital — Tax on revenue from capital — Revenue from capital of Austrian origin: tax rate of 25 % in discharge or rate equal to half of the average tax rate on aggregate income — Income from capital originating in another Member State: normal tax rate)

(2004/C 228/10)

(Language of the case: German)

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

In Case C-315/02: reference to the Court under Article 234 EC by the Verwaltungsgerichtshof (Austria) for a preliminary ruling in the proceedings pending before that court between Anneliese Lenz and Finanzlandesdirektion für Tirol — on the interpretation of Articles 73b et 73d of the EC Treaty (now Articles 56 EC and 58 EC) — the Court (First Chamber), composed: of P. Jann, President of the Chamber, A. Rosas, S. von Bahr, R. Silva de Lapuerta and K. Lenaerts (Rapporteur), Judges; A. Tizzano, Advocate General; M.-F. Contet, Principal Administrator, for the Registrar, has given a judgment on 15 July 2004, the operative part of which is as follows:

1. *Articles 73b and 73d(1) and (3) of the EC Treaty (now, respectively, Articles 56 EC and 58(1) and (3) EC) preclude legislation which allows only the recipients of revenue from capital of Austrian origin to choose between a tax with discharging effect and ordinary income tax with the application of a rate reduced by half, while providing that revenue from capital originating in another Member State must be subject to ordinary income tax without any reduction in the rate.*

2. *Refusal to grant the recipients of revenue from capital originating in another Member State the tax advantages granted to recipients of revenue from capital of Austrian origin cannot be justified by the fact that revenue from companies established in another Member State is subject to low taxation in that State.*

([1]) OJ C 261 of 26.10.2002.

JUDGMENT OF THE COURT

(First Chamber)

of 15 July 2004

in Case C-321/02 (reference for a preliminary ruling from the Bundesfinanzhof (Germany): Finanzamt Rendsburg v Detlev Harbs ([1])

(Sixth VAT Directive — Article 25 — Common flat-rate scheme for farmers — Leasing of part of a farm)

(2004/C 228/11)

(Language of the case: German)

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

In Case C-321/02: reference to the Court under Article 234 EC from the Bundesfinanzhof (Federal Finance Court) (Germany) for a preliminary ruling in the proceedings pending before that court between Finanzamt Rendsburg and Detlev Harbs on the interpretation of Article 25 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 (First Chamber), composed of: P. Jann, President of the Chamber, A. Rosas, S. von Bahr (Rapporteur), R. Silva de Lapuerta and K. Lenaerts, Judges; P. Léger, Advocate General; R. Grass, Registrar, gave a judgment on 15 July 2004, in which it ruled:

Article 25 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 is to be interpreted as meaning that a farmer who has leased and/or let on a long-term basis some of the material assets of his farming business but continues to farm with the rest of his assets and who, in respect of the continued farming activity, is subject to the common flat-rate scheme provided for in Article 25 may not treat the income from such a lease and/or letting as being taxable under that scheme. The turnover from that arrangement must be taxed under the normal scheme or, where appropriate, the simplified scheme of value added tax.

([1]) OJ C 289 of 23.11.2002.

JUDGMENT OF THE COURT

(First Chamber)

of 15 July 2004

in Case C-345/02 (reference to the Court of Justice under Article 234 EC by the Hoge Raad der Nederlanden (Supreme Court of the Netherlands)): Pearle BV and Others v Hoofdbedrijfschap Ambachten ([1])

(State aid — Definition of aid — Collective advertising campaigns in favour of one sector of the economy — Financing by means of a special contribution payable by undertakings in that sector — Action taken by a body governed by public law)

(2004/C 228/12)

(Language of the case: Dutch)

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

In Case C-345/02: reference to the Court of Justice under Article 234 EC by the Hoge Raad der Nederlanden (Netherlands) for a preliminary ruling in the proceedings before that court between Pearle BV and Others v Hoofdbedrijfschap Ambachten on the interpretation of Articles 92(1) of the EC Treaty (now, after amendment, Article 87(1) EC) and 93(3) of the EC Treaty (now Article 88(3) EC) — the Court (First Chamber), composed of: P. Jann, President of the Chamber, A. Rosas, S. von Bahr, R. Silva de Lapuerta and K. Lenaerts (Rapporteur), Judges; D. Ruiz-Jarabo Colomer, Advocate General; R. Grass, Registrar, gave a judgment on 15 July 2004, the operative part of which is as follows: