

2. Those same provisions must be interpreted as prohibiting, without an authorisation issued by the national competent authorities, the discharge into a saltwater marsh communicating with the Mediterranean Sea of substances which, although not toxic, have an adverse effect on the oxygen content of the marine environment.

(¹) OJ C 158 of 5.7.2003.

JUDGMENT OF THE COURT

(First Chamber)

of 15 July 2004

in Case C-242/03 (reference for a preliminary ruling by the Cour administrative): *Ministre des Finances v Jean-Claude Weidert and Élisabeth Paulus* (¹)

(Free movement of capital — Income tax — Special relief for expenditure incurred on the acquisition of shares — Benefit of the advantage restricted to the acquisition of shares in companies established in the Member State concerned)

(2004/C 228/26)

(Language of the case: French)

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

In Case C-242/03: reference to the Court under Article 234 EC by the Cour administrative (Luxembourg) for a preliminary ruling in the proceedings pending before that court between *Ministre des Finances* and *Jean-Claude Weidert* and *Élisabeth Paulus* — the Court (First Chamber), composed of: P. Jann (Rapporteur), President of the Chamber, A. Rosas and R. Silva de Lapuerta, Judges; J. Kokott, Advocate General; R. Grass, Registrar, gave a judgment on 15 July 2004, the operative part of which is as follows:

Article 56(1) EC and Article 58(1)(a) EC preclude a legal provision of a Member State which denies the availability of income tax relief to natural persons for the acquisition of shares representing cash contributions in capital companies established in other Member States.

(¹) OJ C 184 of 2.8.2003.

JUDGMENT OF THE COURT

(Sixth Chamber)

of 13 July 2004

in Case C-277/03: *Commission of the European Communities v United Kingdom of Great Britain and Northern Ireland* (¹)

(Failure of a Member State to fulfil its obligations — Environment — Directive 2000/53/EC — Non-transposition within the prescribed period)

(2004/C 228/27)

(Language of the case: English)

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

In Case C-277/03: *Commission of the European Communities* (Agents: X. Lewis and M. Konstantinidis,) v *United Kingdom of Great Britain and Northern Ireland* (Agent: C. Jackson — application for a declaration that, by not adopting the laws, regulations and administrative provisions necessary to comply with Directive 2000/53/EC of the European Parliament and of the Council of 18 September 2000 on end-of life vehicles (OJ 2000 L 269, p. 34) or, in any event, by not communicating those provisions to the Commission, the United Kingdom of Great Britain and Northern Ireland has failed to fulfil its obligations under that directive, particularly Article 10(1) thereof, and the EC Treaty — the Court (Sixth Chamber), composed of: J.-P. Puissechet, President of the Chamber, F. Macken (Rapporteur), and S. von Bahr, Judges; M. Poiras Maduro, Advocate General; R. Grass, Registrar, has given a judgment on 13 July 2004, in which it:

1. Declares that, by not adopting within the prescribed period the laws, regulations and administrative provisions necessary to comply with Directive 2000/53/EC of the European Parliament and of the Council of 18 September 2000 on end-of life vehicles, the United Kingdom of Great Britain and Northern Ireland has failed to fulfil its obligations under that directive.
2. Orders the United Kingdom of Great Britain and Northern Ireland to pay the costs.

(¹) OJ C 200 of 23.8.2003.