JUDGMENT OF THE COURT

(First Chamber)

of 9 September 2004

in Case C-269/03 (reference for a preliminary ruling from the Cour d'appel): Administration de l'enregistrement et des domains, État du grand-duché de Luxembourg v Vermietungsgesellschaft Objekt Kirchberg SARL ([1])

(Sixth VAT Directive — Article 13(C) — Exemption of transactions of leasing or letting of immovable property — Right of option for taxation — Deduction of input tax — Obtaining prior approval of the tax authorities)

(2004/C 262/21)

(Language of the case: French)

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

In Case C-269/03: reference for a preliminary ruling under Article 234 EC from the Cour d'appel (Luxembourg), by decision of 18 June 2003, received on 20 June 2003, in the proceedings brought by Administration de l'enregistrement et des domains, État du grand-duché de Luxembourg v Vermietungsgesellschaft Objekt Kirchberg SARL — the Court (First Chamber), composed of: P. Jann, President of the Chamber, A. Rosas and S. von Bahr (Rapporteur), Judges; L.A. Geelhoed, Advocate General; M. Múgica Arzamendi, Principal Administrator, for the Registrar, gave a judgment on 9 September 2004, the operative part of which is as follows:

The provisions of subparagraph (a) of the first paragraph and of the second paragraph of Article 13(C) 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 do not preclude a Member State, which has exercised the power to allow taxpayers a right of option for taxation on leasing or letting transactions of immovable property, from adopting legislation which makes full deduction of the input VAT paid conditional upon non-retroactive, prior approval of the tax authorities.

([1]) OJ C 200 of 23.8.2003.

JUDGMENT OF THE COURT

(Sixth Chamber)

of 9 September 2004

in Case C-450/03: Commission of the European Communities v Grand Duchy of Luxembourg ([1])

(Failure by a Member State to fulfil its obligations — Failure to transpose Directive 98/44/EC)

(2004/C 262/22)

(Language of the case: French)

In Case C-450/03: Commission of the European Communities (Agent: K. Banks) v Grand Duchy of Luxembourg (Agent: S. Schreiner) — action for failure to fulfil obligations under Article 226 EC — the Court (Sixth Chamber), composed of: J.-P. Puissochet, President of Chamber, F. Macken (Rapporteur) and S. von Bahr, Judges; F.G. Jacobs, Advocate General; R. Grass, Registrar, gave a judgment on 9 September 2004, the operative part of which is as follows:

1. *By failing to adopt the laws, regulations and administrative provisions necessary to comply with Directive 98/44/EC of the European Parliament and of the Council of 6 July 1998 on the legal protection of biotechnological inventions, the Grand Duchy of Luxembourg has failed to fulfil its obligations under Article 15 of that directive.*

2. *The Grand Duchy of Luxembourg is ordered to pay the costs.*

([1]) OJ C 289 of 29.11.2003.

JUDGMENT OF THE COURT

(Sixth Chamber)

of 9 September 2004

in Case C-454/03: Commission of the European Communities v Kingdom of Belgium ([1])

(Failure by a Member State to fulfil its obligations — Failure to transpose Directive 98/44/EC)

(2004/C 262/23)

(Language of the case: French)

In Case C-454/03: Commission of the European Communities (Agents: K. Banks) v Kingdom of Belgium (Agent: E. Dominkovits) — action for failure to fulfil obligations under Article 226 EC — the Court (Sixth Chamber), composed of: J.-P. Puissochet,