

## 1. Declares that, by failing to adopt:

- in the case of the Flemish Region, within the time-limit set by the reasoned opinion of 23 November 1998, the measures needed for the full and correct implementation of Article 4 of Council Directive 91/676/EEC of 12 December 1991 concerning the protection of waters against pollution caused by nitrates from agricultural sources and, within the time-limit set by the reasoned opinion of 9 November 1999, the measures needed for the full and correct implementation of Articles 3(1) and (2), 5 and 10 thereof, and
- in the case of the Walloon Region, within the time-limit set by the reasoned opinion of 9 November 1999, the measures needed for the full and correct implementation of Articles 3(1) and (2) and 5 of that directive,

the Kingdom of Belgium has failed to fulfil its obligations under that directive;

2. Declares that, to the extent to which, in its complaints, the Commission puts forward charges other than those set out in the reasoned opinions, its action is inadmissible;
3. Declares that the part of the complaint alleging infringement of Article 5 of Directive 91/676, in conjunction with Annex III thereto, to the effect that the Flemish Region action programme is only partly applicable in that region, in particular as regards the maximum quantities of livestock effluents that may be applied each year in vulnerable zones, is unfounded;
4. Orders the Kingdom of Belgium to pay the costs.

(<sup>1</sup>) OJ C 171, 19.07.2003.

## JUDGMENT OF THE COURT

(Third Chamber)

of 6 October 2005

**in Case C-243/03: Commission of the European Communities v French Republic (<sup>1</sup>)**

**(VAT — Deduction of input tax paid — Capital goods financed by subsidies)**

(2005/C 296/03)

(Language of the case: French)

In Case C-243/03: Commission of the European Communities (Agent: E. Traversa, assisted by N. Coutrelis, avocat) v French

Republic (Agents: G. de Bergues and C. Jurgensen-Mercier), supported by: Kingdom of Spain (Agent: N. Díaz Abad) — action under Article 226 EC for failure to fulfil obligations, brought on 6 June 2003 — the Court (Third Chamber), composed of A. Rosas, President of the Chamber, J.-P. Puissech, S. von Bahr (Rapporteur), J. Malenovský and U. Löhmus, Judges; M. Poiares Maduro, Advocate General; R. Grass, Registrar, gave a judgment on 6 October 2005, in which it:

1. Declares that, by introducing a special rule limiting the deductibility of value added tax on the purchase of capital goods where they were financed by subsidies, the French Republic has failed to fulfil its obligations under Community law, in particular under Articles 17 and 19 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 95/7/EC of 10 April 1995;

2. Orders the Republic of France to pay the costs;

3. Orders the Kingdom of Spain to pay its own costs.

(<sup>1</sup>) OJ C 171, of 19.07.2003.

## JUDGMENT OF THE COURT

(Third Chamber)

of 29 September 2005

**in Case C-251/03: Commission of the European Communities v Portuguese Republic (<sup>1</sup>)**

**(Failure of a Member State to fulfil obligations — Failure to satisfy the requirements of Annex I to Directive 80/778/EEC — Article 7(6) — Water intended for human consumption)**

(2005/C 296/04)

(Language of the case: Portuguese)

In Case C-251/03: Commission of the European Communities (Agents: A. Caeiros and G. Valero Jordana) v Portuguese Republic (Agents: L. Fernandes and M. Lois) — action brought on 11 June 2003 under Article 226 EC for failure to fulfil Treaty obligations — the Court (Third Chamber), composed of A. Rosas, President of the Chamber, A. La Pergola, J.-P. Puissech (Rapporteur), U. Löhmus and A. Ó Caoimh, Judges; C. Stix-Hackl, Advocate General; R. Grass, Registrar, gave a judgment on 29 September 2005, in which it: