

**Operative part of the judgment**

1. Articles 43 EC and 49 EC must be interpreted as precluding national legislation such as that at issue in the main proceedings which reserves exclusively to Tax Advice Centres the right to pursue certain tax advice and assistance activities.
2. A measure by which a Member State provides for the payment of compensation from State funds to certain undertakings responsible for helping taxpayers in connection with the completion of tax declarations and filing them with the tax authorities must be classified as State aid within the meaning of Article 87(1) EC, where:
  - the level of the compensation exceeds what is necessary to cover all or part of the costs incurred in the discharge of public service obligations, taking into account the relevant receipts and a reasonable profit for discharging those obligations, and
  - the compensation is not determined on the basis of an analysis of the costs which a typical undertaking, well run and adequately provided with the means required so as to be able to meet the necessary public service requirements, would have incurred in discharging those obligations, taking into account the relevant receipts and a reasonable profit for discharging the obligations.

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(<sup>1</sup>) OJ C 7, 10.01.2004.

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**Judgment of the Court (Third Chamber) of 6 April 2006 — General Motors BV (formerly General Motors Nederland BV and Opel Nederland BV) v Commission of the European Communities**

(Case C-551/03 P) (<sup>1</sup>)

*(Appeals — Agreements, decisions and concerted practices — Article 81 EC — Regulations (EEC) No 123/85 and (EC) No 1475/95 — Distribution of Opel motor vehicles — Partitioning of the market — Restrictions on exports — Restrictive bonus policy — Fine — Guidelines for the calculation of fines)*

(2006/C 143/10)

Language of the case: English

**Parties**

*Appellant:* General Motors BV (hereinafter General Motors Nederland BV and Opel Nederland BV)

*Other party to the proceedings:* Commission of the European Communities (represented by: W. Mölls and A. Whelan, Agents, assisted by J. Flynn)

**Re:**

Appeal against the judgment of the Court of First Instance (Second Chamber) of 21 October 2003 in Case T-368/00 General Motors Nederland and Opel Nederland v Commission — Partial annulment of Commission Decision C(2000)2707 of 20 September 2000, concerning a proceeding under Article 81 EC (COMP/36.653 — Opel) and reduction of the fine imposed on the applicant.

**Operative part of the judgment**

1. Dismisses the appeal;
2. Orders General Motors BV to pay the costs.

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(<sup>1</sup>) OJ C 71, 20.3.2004.

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**Judgment of the Court (Second Chamber) of 30 March 2006 — Kingdom of Spain v Council of the European Union**

(Case C-36/04) (<sup>1</sup>)

*(Regulation (EC) No 1954/2003 — Articles 3, 4 and 6 — Management of the fishing effort — Community fishing areas and resources — Act concerning the conditions of accession of the Kingdom of Spain and the Portuguese Republic and the adjustments to the Treaties — Non-severability — Inadmissibility)*

(2006/C 143/11)

Language of the case: Spanish

**Parties**

*Applicant:* Kingdom of Spain (represented by: N. Díaz Abad, Agent)

*Defendant:* Council of the European Union (represented by: J. Monteiro and F. Florindo Gijón, Agents)

*Intervener in support of the defendant:* Commission of the European Communities (represented by: T. van Rijn and S. Pardo Quintillán, Agents)

**Re:**

Annulment of Articles 3, 4 and 6 of Council Regulation (EC) No 1954/2003 of 4 November 2003 on the management of the fishing effort relating to certain Community fishing areas and resources and modifying Regulation (EEC) No 2847/93 and repealing Regulations (EC) No 685/95 and (EC) No 2027/95

**Operative part of the judgment**

1. *The action is dismissed.*
2. *The Kingdom of Spain is ordered to pay the costs.*
3. *The Commission of the European Communities is ordered to bear its own costs.*

(<sup>1</sup>) OJ C 71, 20.3.2004.

**Judgment of the Court (First Chamber) of 30 March 2006**  
(reference for a preliminary ruling from the Corte Suprema di Cassazione) — *Aro Tubi Trafilerie SpA v Ministero dell'Economia e delle Finanze*

(Case C-46/04) (<sup>1</sup>)

*(Directive 69/335 — Indirect taxes on the raising of capital — National legislation providing for the charging, in the case of a 'reverse' merger, of a proportional registration tax of 1 % of the value of such a transaction — Classification as capital duty — Increase in capital — Increase in the assets of the company — Increase in the value of shares — Provision of services by a member — Decision to merge made by the members of the member)*

(2006/C 143/12)

Language of the case: Italian

**Referring court**

Corte Suprema di Cassazione

**Parties to the main proceedings**

*Applicant:* Aro Tubi Trafilerie SpA

*Defendant:* Ministero dell'Economia e delle Finanze

**Re:**

Reference for a preliminary ruling — Corte Suprema di Cassazione — Interpretation of Article 4 of Council Directive 69/335/EEC of 17 July 1969 concerning indirect taxes on the raising of capital (OJ 1969 L 249, p. 25), as amended by Council Directive 85/303/EEC of 10 June 1985 (OJ 1985 L 156, p. 23) — Indirect taxes on contributions of capital to capital companies — Merger of two companies where one holds all the shares in the other

**Operative part of the judgment**

*In circumstances such as those at issue in the main proceedings, Council Directive 69/335/EEC of 17 July 1969 concerning indirect taxes on the raising of capital, as amended by Council Directives 73/80/EEC of 9 April 1973 fixing common rates of capital duty and 85/303/EEC of 10 June 1985, precludes the charging of a proportional registration duty of 1 % of the value of the transaction in the case of a 'reverse' merger, namely a merger by means of acquisition where all of the shares in the acquiring company are held by the company acquired.*

(<sup>1</sup>) OJ C 94, 17.4.2004.

**Judgment of the Court (First Chamber) of 27 April 2006**  
(reference for a preliminary ruling from the Amtsgericht Niebüll) — *Standesamt Stadt Niebüll v Stefan Grunkin, Dorothee Regina Paul*

(Case C-96/04) (<sup>1</sup>)

*(Reference for a preliminary ruling — Determination of a child's surname — Procedure to transfer that determination to one of the parents — Lack of jurisdiction of the Court)*

(2006/C 143/13)

Language of the case: German

**Referring court**

Amtsgericht Niebüll

**Parties to the main proceedings**

*Applicant:* Standesamt Stadt Niebüll

*Defendant:* Stefan Grunkin, Dorothee Regina Paul