

*Defendant:* United Kingdom of Great Britain and Northern Ireland (represented by: K. Manji, and subsequently by M. Bethell, Agents, and by P. Sales and J. Maurici, Barristers)

**Re:**

Infringement of Article 2(1) and Article 4 of Council Directive 85/337/EEC of 27 June 1985 on the assessment of the effects of certain public and private projects on the environment (OJ 1985 L 175, p. 40), as amended by Directive 97/11/EC of 3 March 1997 (OJ 1997 L 73, p. 5) — Consent given without assessment

**Operative part of the judgment**

*The Court:*

1. Dismisses the action as inadmissible;
2. Orders the Commission of the European Communities to pay the costs

(<sup>1</sup>) OJ C 106, 30.4.2004.

**Judgment of the Court (Third Chamber) of 4 May 2006 (reference for a preliminary ruling from the VAT and Duties Tribunal, London — United Kingdom) — Abbey National plc (with the Inscape Investment Fund as joined party) v Commissioners of Customs & Excise**

(Case C-169/04) (<sup>1</sup>)

*(Sixth VAT Directive — Article 13B(d)(6) — Management of special investment funds — Exemption — Meaning of ‘management’ — Functions of a depositary — Delegation of administrative management function)*

(2006/C 165/07)

*Language of the case: English*

**Referring court**

VAT and Duties Tribunal, London

**Parties to the main proceedings**

*Applicants:* Abbey National plc (with the Inscape Investment Fund as joined party)

*Defendants:* Commissioners of Customs & Excise

**Re:**

Reference for a preliminary ruling — VAT and Duties Tribunal, London — Interpretation of Article 13B(d)(6) 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) — Exemption for management of special investment funds — Scope

**Operative part of the judgment**

1. *The concept of ‘management’ of special investment funds in Article 13B(d)(6) 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 has its own independent meaning in Community law whose content the Member States may not alter.*
2. *Article 13B(d)(6) of Sixth Directive 77/388 is to be interpreted as meaning that the concept of ‘management of special investment funds’ referred to in that provision covers the services performed by a third-party manager in respect of the administrative management of the funds, if, viewed broadly, they form a distinct whole, and are specific to, and essential for, the management of those funds.*

*On the other hand, services corresponding to the functions of a depositary, such as those set out in Articles 7(1) and (3) and 14(1) and (3) of Council Directive 85/611/EEC of 20 December 1985 on the coordination of laws, regulations and administrative provisions relating to undertakings for collective investment in transferable securities (UCITS), are not covered by that concept.*

(<sup>1</sup>) OJ C 146, 29.05.2004.

**Judgment of the Court (Second Chamber) of 18 May 2006 — Commission of the European Communities v Kingdom of Spain**

(Case C-221/04) (<sup>1</sup>)

*(Failure by a Member State to fulfil obligations — Directive 92/43/EEC — Conservation of natural habitats and of wild fauna and flora — Protection of species — Hunting using stopped snares in private hunting areas — Castilla y León)*

(2006/C 165/08)

*Language of the case: Spanish*

**Parties**

*Applicant:* Commission of the European Communities (represented by: G. Valero Jordana and M. van Beek, Agents)

*Defendant:* Kingdom of Spain (represented by: F. Díez Moreno, Agent)