

Re:

Reference for a preliminary ruling — Finanzgericht München — Interpretation of Article 11(A)(1)(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 (OJ 1977 L 145, p. 1) — Taxable amount of supply of service consisting of use of part of a building forming, in its entirety, part of the assets of a business for the private use of the taxable person — Definition of 'full cost' to the taxable person

Operative part of the judgment

Article 11(A)(1)(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, as amended by Council Directive 95/7/EC of 10 April 1995, is to be interpreted as meaning that it does not preclude the taxable amount for VAT in respect of the private use of part of a building treated by a taxable person as forming, in its entirety, part of the assets of his business from being fixed at a portion of the acquisition or construction costs of the building, established in accordance with the length of the period for adjustment of deductions concerning VAT provided for in Article 20 of that directive.

That taxable amount must include the costs of acquiring the land on which the building is constructed when that acquisition has been subject to VAT and the taxable person has deducted that tax.

(¹) OJ C 93, 16.4.2005.

Judgment of the Court (First Chamber) of 14 September 2006 — Commission of the European Communities v Hellenic Republic

(Case C-82/05) (¹)

(Failure of a Member State to fulfil obligations — Free movement of goods — Article 28 EC — Quantitative restrictions — Measures having equivalent effect — Marketing of frozen bakery products)

(2006/C 281/20)

Language of the case: Greek

Parties

Applicant: Commission of the European Communities (represented by: M. Patakia, Agent)

Defendant: Hellenic Republic (represented by: N. Dafniou and M. Apeossos, Agents)

Re:

Failure of a Member State to fulfil obligations — Infringement of Article 28 EC — National legislation considering the 'bake-off' process (thawing and reheating of pre-baked and frozen bread) to be a process of manufacturing bread and allowing only bakeries to sell bread manufactured in that way.

Operative part of the judgment

The Court:

1. Declares that, by treating the process of final baking or reheating of 'bake-off' products in the same way as the full process of manufacturing bread and by making it subject to the conditions prescribed by the national legislation with regard to bakeries, the Hellenic Republic has failed to fulfil its obligations under Article 28 EC.

2. Orders the Hellenic Republic to pay the costs.

(¹) OJ C 93, 16.04.2005

Judgment of the Court (Second Chamber) of 14 September 2006 (reference for a preliminary ruling from the College van Beroep voor het bedrijfsleven — Netherlands) — Stichting Zuid-Hollandse Milieufederatie v Minister van Landbouw, Natuur en Voedselkwaliteit

(Case C-138/05) (¹)

(Authorisation for the placing of plant protection and biocidal products on the market — Directive 91/414/EEC — Article 8 — Directive 98/8/EC — Article 16 — Power of Member States during the transitional period)

(2006/C 281/21)

Language of the case: Dutch

Referring court

College van Beroep voor het bedrijfsleven