

2. Do the rules laid down in Articles 97(5) and (7) of the Ustawa o podatku od towarów i usług of 11 March 2004 ... constitute special measures to prevent certain types of tax evasion and avoidance within the meaning of Article 27(1) of the Sixth Directive?

⁽¹⁾ OJ L 71, 1967, p. 1301.

⁽²⁾ OJ L 145, p. 1.

Action brought on 29 January 2007 — Commission of the European Communities v Republic of Hungary

(Case C-30/07)

(2007/C 69/16)

Language of the case: Hungarian

Parties

Applicant(s): Commission of the European Communities (represented by: M. Condou-Durande and B.D. Simon, acting as Agent (s))

Defendant(s): Republic of Hungary

Form of order sought

— A declaration that, by failing to adopt the laws, regulations and administrative provisions necessary to implement Council Directive 2003/109/EC of 25 November 2003 concerning the status of third-country nationals who are long-term residents ⁽¹⁾ or by failing to inform the Commission thereof, the Republic of Hungary has failed to fulfil its obligations under that directive.

— An order that the Republic of Hungary pay the costs.

Pleas in law and main arguments

The period prescribed for the implementation of the directive in national law expired on 23 January 2006.

⁽¹⁾ OJ L 16, 2003, p. 44.

Action brought on 30 January 2007 — Commission of the European Communities v Grand Duchy of Luxembourg

(Case C-34/07)

(2007/C 69/17)

Language of the case: French

Parties

Applicant: Commission of the European Communities (represented by: M. Condou-Durande, Agent)

Defendant: Grand Duchy of Luxembourg

Form of order sought

— declare that, by failing to adopt the laws, regulations and administrative provisions necessary to comply with Council Directive 2003/109/EC of 25 November 2003 concerning the status of third-country nationals who are long-term residents ⁽¹⁾ and, in any event, by failing to communicate them to the Commission, the Grand Duchy of Luxembourg has failed to fulfil its obligations under that directive;

— order the Grand Duchy of Luxembourg to pay the costs.

Pleas in law and main arguments

The period for transposing Directive 2003/109/EC expired on 23 January 2006.

⁽¹⁾ OJ L 16, 2004, p. 44.

Action brought on 1 February 2007 — Commission of the European Communities v French Republic

(Case C-37/07)

(2007/C 69/18)

Language of the case: French

Parties

Applicant: Commission of the European Communities (represented by: M. Condou-Durande, Agent)

Defendant: French Republic

Form of order sought

— declare that, by failing to adopt the laws, regulations and administrative provisions necessary to comply with Council Directive 2003/109/EC of 25 November 2003 concerning the status of third-country nationals who are long-term residents ⁽¹⁾ and, in any event, by failing to communicate them to the Commission, the French Republic has failed to fulfil its obligations under that directive;

— order the French Republic to pay the costs.