

V

(Announcements)

COURT PROCEEDINGS

COURT OF JUSTICE

Judgment of the Court (Third Chamber) of 15 February 2007 — Commission of the European Communities v Kingdom of the Netherlands

(Case C-34/04) ⁽¹⁾

(Failure of a Member State to fulfil obligations — Fishing licences — Regulation (EC) No 3690/93 — Vessels Wiron III and Wiron IV — Definitive transfer of those vessels to Argentina)

(2007/C 82/02)

Language of the case: Dutch

Parties

Applicant: Commission of the European Communities (represented by: T. van Rijn and C. Diderich, Agents)

Defendant: Kingdom of the Netherlands (represented by: H.G. Sevenster, Agent)

Re:

Failure of a Member State to fulfil its obligations — Article 5 of Council Regulation (EC) No 3690/93 of 20 December 1993 establishing a Community system laying down rules for the minimum information to be contained in fishing licences (OJ 1993 L 341, p. 93) — Failure to withdraw the fishing licences granted to the vessels *Wiron III* and *Wiron IV* following their definitive transfer to Argentina

Operative part of the judgment

The Court:

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

⁽¹⁾ OJ C 71, 20.3.2004.

Judgment of the Court (Grand Chamber) of 30 January 2007 — Commission of the European Communities v Kingdom of Denmark

(Case C-150/04) ⁽¹⁾

(Failure of a Member State to fulfil obligations — Freedom of movement for workers — Freedom to provide services — Free movement of capital — Freedom of establishment — Income tax — Pensions — Policy taken out with a pension institution in another Member State — Tax legislation — Limitation on the deductibility or exemption from taxable income of contributions paid into a pension scheme — Overriding reasons in the public interest — Effectiveness of supervision of taxation — Cohesion of the tax system — Symmetry of the tax system — Double taxation convention)

(2007/C 82/03)

Language of the case: Danish

Parties

Applicant: Commission of the European Communities (represented by: initially by S. Tams, and subsequently by R. Lyal and H. Støvlbæk, Agents)

Defendant: Kingdom of Denmark (represented by: J. Molde, Agent)

Intervener in support of the defendant: Kingdom of Sweden, (represented by: A. Kruse, Agent)

Re:

Failure by a Member State to fulfil obligations — Infringement of Articles 39, 43, 49 and 56 EC — Tax legislation limiting income tax deductions for pension insurance contributions to schemes set up with undertakings in the Member State

Operative part of the judgment

The Court:

1. Declares that, by introducing and maintaining in force a system for life assurance and pensions under which tax deductions and tax exemptions for payments are granted only for payments under contracts entered into with pension institutions established in Denmark, whereas no such tax relief is granted for payments made under contracts entered into with pension institutions established in other Member States, the Kingdom of Denmark has failed to fulfil its obligations under Articles 39 EC, 43 EC and 49 EC;
2. Orders the Kingdom of Denmark to pay the costs;
3. Orders the Kingdom of Sweden to bear its own costs.

(¹) OJ C 190, 24.7.2004.

Judgment of the Court (Second Chamber) of 1 February 2007 — Commission of the European Communities v United Kingdom of Great Britain and Northern Ireland

(Case C-199/04) (¹)

(Failure of a Member State to fulfil obligations — Directives 85/337/EEC and 97/11/EC — Assessment of the effects of certain projects on the environment — Material change in the use of any buildings or other land — Action inadmissible)

(2007/C 82/04)

Language of the case: English

Parties

Applicant: Commission of the European Communities (represented by: C.-F. Durand and F. Simonetti, acting as Agents, and A. Howard, Barrister)

Defendant: United Kingdom of Great Britain and Northern Ireland (represented by: M. Bethell and E. O'Neill, acting as Agents, D. Elvin QC and J. Maurici, Barrister)

Re:

Failure of a Member State to fulfil obligations — Articles 2, 3, 4, 5, 6, 8 and 9 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 Council Directive 97/11/EC of 3 March 1997

(OJ 1997 L 73, p. 5) — Consents granted without an 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.

(¹) OJ C 179, 10.7.2004.

Judgment of the Court (Third Chamber) of 15 February 2007 (reference for a preliminary ruling from the Bundesfinanzhof (Germany) — Centro Equestre da Lezíria Grande Lda v Bundesamt für Finanzen

(Case C-345/04) (¹)

(Freedom to provide services — Tax legislation — Corporation tax — Equestrian presentations and lessons organised in a Member State by a company established in another Member State — Deduction of operating expenses — Conditions — Direct economic connection to income received in the State in which the activity is pursued)

(2007/C 82/05)

Language of the case: German

Referring court

Bundesfinanzhof (Germany)

Parties to the main proceedings

Applicant: Centro Equestre da Lezíria Grande Lda

Defendant: Bundesamt für Finanzen

Re:

Reference for a preliminary ruling — Bundesfinanzhof — Whether national legislation relating to income tax payable by non-residents which provides that tax is to be repaid where operating expenses which have a direct economic connection to income are higher than half of the income is compatible with Article 59 of the EC Treaty (now, after amendment, Article 49 EC)