Defendant: Republic of Finland (represented by: T. Pynnä and E. Bygglin, Agents)

Interveners in support of the defendant: Kingdom of Denmark (represented by: J. Molde, Agent), Federal Republic of Germany (represented by: A. Tiemann and M. Lumma, Agents), Kingdom of the Netherlands (represented by: H. G. Sevenster and C.M. Wissels and by P. van Ginneken, Agents)

Re:

Failure of a Member State to fulfil its obligations — Infringement of Article 28 EC — Purchase by a public undertaking of institutional kitchen equipment — Obligation of transparency

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 (Second Chamber) of 29 March 2007 (reference for a preliminary ruling from the Finanzgericht Köln — Germany) — Rewe Zentralfinanz eG, as universal legal successor of ITS Reisen GmbH v Finanzamt Köln-Mitte

(Case C-347/04) [1]

(Freedom of establishment — Corporation tax — Immediate offsetting of losses incurred by parent companies — Losses stemming from write-downs to the book value of shareholdings in subsidiaries established in other Member States)

(2007/C 96/06)

Language of the case: German

Referring court

Finanzgericht Köln

Parties to the main proceedings

Applicant: Rewe Zentralfinanz eG, as universal legal successor of ITS Reisen GmbH

Defendant: Finanzamt Köln-Mitte

Re:

Reference for a preliminary ruling — Finanzgericht Köln — Interpretation of Article 52 (now, after amendment, Article 43 EC), Article 58 (now Article 48 EC) and Article 73b (now Article 56 EC) — National legislation on corporation tax limiting the set-off by resident parent companies of losses resulting from the writing down of holdings in subsidiary companies resident for tax purposes in other Member States

Operative part of the judgment

In circumstances such as those of the main proceedings, in which a parent company holds shares in a non-resident subsidiary which give it a definite influence over the decisions of that foreign subsidiary and allow it to determine its activities, Article 52 of the EC Treaty (now, after amendment, Article 43 EC) and Article 58 of the EC Treaty (now Article 48 EC) preclude legislation of a Member State which restricts the right of a parent company which is resident in that State to deduct for tax purposes losses incurred by that company in respect of write-downs to the book value of its shareholdings in subsidiaries established in other Member States.

[1] OJ C 273, 6.11.2004.

Judgment of the Court (Second Chamber) of 26 April 2007 (reference for a preliminary ruling from the Court of Appeal — United Kingdom) — Boehringer Ingelheim KG, Boehringer Ingelheim Pharma GmbH & Co. KG v Swingward Ltd, and Boehringer Ingelheim KG, Boehringer Ingelheim Pharma GmbH & Co. KG v Dowelhurst Ltd, and Glaxo Group Ltd v Swingward Ltd, and Glaxo Group Ltd, The Wellcome Foundation Ltd v Dowelhurst Ltd, and SmithKline Beecham plc, Beecham Group plc, SmithKline & French Laboratories Ltd v Dowelhurst Ltd, and Eli Lilly and Co. v Dowelhurst Ltd

(Case C-348/04) [1]

(Industrial and commercial property — Trade mark rights — Pharmaceutical products — Parallel imports — Repackaging of the product bearing the trade mark)

(2007/C 96/07)

Language of the case: English

Referring court

Court of Appeal

Parties to the main proceedings

Applicants: Boehringer Ingelheim KG, Boehringer Ingelheim Pharma GmbH & Co. KG, Glaxo Group Ltd, The Wellcome Foundation Ltd, SmithKline Beecham plc, Beecham Group plc, SmithKline & French Laboratories Ltd, and Eli Lilly and Co.

Defendants: Swingward Ltd and Dowelhurst Ltd