Question referred

Is the supply of the following services by an agent, acting on behalf of a principal who operates a business of taking bets on horse-races and other sporting events, exempt from VAT pursuant to Article 13(B)(d)(3) [1] of the Sixth Directive, which exempts transactions, including negotiation, concerning deposit accounts, …, payments …: namely, taking of the bets in the name of the principal; recording the bets; confirming to the customer, by the issue of a betting slip, that the bet has been made; collecting the monies; paying out the winnings; assuming sole responsibility, vis-à-vis the principal, for management of the collected monies and for any thefts or losses of money; and receiving remuneration for those activities in the form of a commission from the principal?

(1) 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).

Action brought on 11 May 2007 — Commission of the European Communities v Portuguese Republic

(Case C-233/07)

(2007/C 170/21)

Language of the case: Portuguese

Parties

Applicant: Commission of the European Communities (represented by: S. Pardo Quintillán and P. Andrade, Agents)

Defendant: Portuguese Republic

Form of order sought

— declare that

  — by failing to subject, during the bathing season, the urban waste water from the agglomeration of the Estoril coast to at least advanced primary treatment and to a disinfection system as provided for by Article 2 of Decision 2001/720/EC [1],

  — by failing to subject, outside the bathing season, the urban waste water from the agglomeration of the Estoril coast, prior to discharge, to at least primary treatments, as provided for by Article 3 of Decision 2001/720/EC,

  — and by suffering the discharge of urban waste water from the agglomeration of the Estoril coast to produce adverse effects on the environment,

  the Portuguese Republic has failed to fulfil its obligations under Articles 2, 3 and 5 of Decision 2001/720/EC;

— order the Portuguese Republic to pay the costs.

Pleas in law and main arguments

In 1999 Portugal made a request to the Commission for the discharge of waste water into the Atlantic Ocean near the estuary of the River Tagus, from the agglomeration of the Estoril coast, to be subject to less stringent treatment.

The Commission established that the requirements laid down in the provision derogating from Directive 91/271/EEC [2] had been satisfied and granted Portugal's request by means of Decision 2001/720/EC.

From the replies given by the Portuguese authorities to the formal notice and reasoned opinion it is apparent that the Portuguese Republic has failed to fulfil its obligations under the abovementioned articles of Decision 20001/720/EC.

(1) Commission Decision of 8 October 2001 granting Portugal a derogation regarding urban waste water treatment for the agglomeration of the Estoril coast (OJ 2001 L 269, p. 14).
(2) Council Directive 91/271/EEC of 21 May 1991 concerning urban waste-water treatment (OJ 1991 L 135, p. 40).

Reference for a preliminary ruling from the Konstitucinis Teismas (Lithuania) lodged on 14 May 2007 — Sabatauskas and Others v Lietuvos Respublikos Seimas

(Case C-239/07)

(2007/C 170/22)

Language of the case: Lithuanian

Referring court

Lietuvos Respublikos Konstitucinis Teismas (Lithuania)

Parties to the main proceedings

Applicants: Group of members of the Seimas — Julius Sabatauskas and Others

Interested party: Lietuvos Respublikos Seimas