

**Judgment of the Court (Grand Chamber) of 17 July 2008**  
**— Commission of the European Communities v Italian Republic**

(Case C-132/06) <sup>(1)</sup>

*(Failure of a Member State to fulfil obligations — Article 10 EC — Sixth VAT Directive — Obligations under domestic rules — Control of taxable transactions — Amnesty)*

(2008/C 223/05)

Language of the case: Italian

**Parties**

*Applicant:* Commission of the European Communities (represented by: E. Traversa and M. Afonso, Agents)

*Defendant:* Italian Republic (represented by: I. Braguglia, Agent and G. De Bellis, avvocato dello Stato)

**Re:**

Failure of a Member State to fulfil obligations — Infringement of Articles 2 and 22 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) — Obligations under the internal system — National law waiving the verification of taxable transactions effected in the course of a series of tax years

**Operative part of the judgment**

*The Court:*

1. Declares that, by providing in Articles 8 and 9 of Law No 289 of 27 December 2002 relating to the provisions for drawing up the annual and pluriannual budget of the State (Finance Law for 2003) (legge n. 289, disposizioni per la formazione del bilancio annuale e pluriennale dello Stato (legge finanziaria 2003)) for a general and indiscriminate waiver of verification of taxable transactions effected in a series of tax years, the Italian Republic has failed to fulfil its obligations under Articles 2 and 22 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, and Article 10 EC.

2. Orders the Italian Republic to pay the costs.

<sup>(1)</sup> OJ C 108, 6.5.2006.

**Judgment of the Court (Third Chamber) of 17 July 2008**  
 (reference for a preliminary ruling from the Rechtbank Groningen — Netherlands) — Essent Netwerk Noord BV, Nederlands Elektriciteit Administratiekantoor BV, Aluminium Delfzijl BV v Aluminium Delfzijl BV, Staat der Nederlanden, Nederlands Elektriciteit Administratiekantoor BV, Saranne BV

(Case C-206/06) <sup>(1)</sup>

*(Internal market in electricity — National legislation permitting the levy of a surcharge on the price for electricity transmission in favour of a statutorily-designated company which is required to pay stranded costs — Charges having equivalent effect to customs duties — Discriminatory internal taxation — Aid granted by the Member States)*

(2008/C 223/06)

Language of the case: Dutch

**Referring court**

Rechtbank Groningen

**Parties to the main proceedings**

*Applicants:* Essent Netwerk Noord BV, Nederlands Elektriciteit Administratiekantoor BV, Aluminium Delfzijl BV

*Defendants:* Aluminium Delfzijl BV, Staat der Nederlanden, Nederlands Elektriciteit Administratiekantoor BV, Saranne BV

**Re:**

Preliminary ruling — Rechtbank Groningen — Interpretation of Articles 25 EC, 87(1) EC and 90 EC — National legislation establishing a surcharge on the price of electricity and payable, during a transitional period, to the net operator by consumers established in the Netherlands — Obligation on the net operator