

4. Article 11 of Commission Regulation (EEC) No 3887/92 of 23 December 1992 laying down detailed rules for applying the integrated administration and control system for certain Community aid schemes and/or Article 22 of Regulation No 1760/2000 must be interpreted as meaning that a Member State cannot lay down national penalties consisting in reductions and exclusions from the total amount of Community aid which can be claimed by a farmer who has applied for a slaughter premium, since penalties of that type are already set out in detail in Regulation No 3887/92.

⁽¹⁾ OJ C 93, 16.4.2005.

Judgment of the Court (Fourth Chamber) of 24 May 2007
(reference for a preliminary ruling from the Verwaltungsgerichtshof (Austria)) — Winfried L. Holböck
v Finanzamt Salzburg-Land

(Case C-157/05) ⁽¹⁾

(Free movement of capital — Freedom of establishment — Income tax — Distribution of dividends — Income from capital originating in a non-member country)

(2007/C 155/03)

Language of the case: German

Referring court

Verwaltungsgerichtshof

Parties to the main proceedings

Appellant: Winfried L. Holböck

Respondent: Finanzamt Salzburg-Land

Re:

Reference for a preliminary ruling — Verwaltungsgerichtshof — Interpretation of Articles 56 EC and 57 EC — National legislation relating to taxation of dividends issued — Natural person residing in the territory of that State holding two thirds of the shares in a company established in the territory of a non-member country (Switzerland) — Taxation of dividends at the ordinary rate of income tax, in contrast to the reduced rate at which dividends originating inland are taxed

Operative part of the judgment

Article 57(1) EC must be interpreted as meaning that Article 56 EC is without prejudice to the application by a Member State of legislation which existed on 31 December 1993 under which a shareholder in receipt of dividends from a company established in a non-member

country, who holds two thirds of the share capital in that company, is taxed at the ordinary rate of income tax, whereas a shareholder in receipt of dividends from a resident company is taxed at a rate of half the average tax rate.

⁽¹⁾ OJ C 143, 11.6.2005.

Judgment of the Court (Seventh Chamber) of 24 May 2007
— Commission of the European Communities v Kingdom
of Spain

(Case C-361/05) ⁽¹⁾

(Failure by a Member State to fulfil its obligations — Waste management — Directives 75/442/EEC and 1999/31/EC — Illegal and uncontrolled waste tips — Waste tips at Níjar, Hoyo de Miguel and Cueva del Mojón)

(2007/C 155/04)

Language of the Case: Spanish

Parties

Applicant: Commission of the European Communities (represented by: I. Martínez del Peral and M. Konstantinidis, acting as Agents)

Defendant: Kingdom of Spain (represented by: I. del Cuvillo Contreras and M. Muñoz Pérez, Agents)

Re:

Failure by a Member State to fulfil its obligations — Infringement of Articles 4, 9 and 13 of Council Directive 75/442/EEC, of 15 July 1975, on waste (OJ 1975 L 194, p. 39), as amended by Council Directive 91/156/EEC of 18 March 1991 (OJ 1991 L 78, p. 32) and of Article 14 of Council Directive 1999/31/EC of 26 April 1999 on the landfill of waste (OJ 1999 L 182, p. 1) — Waste tips at Níjar, Hoyo de Miguel and Cueva del Mojón, situated in La Mojonera

Operative part of the judgment

The Court:

1. Declares that, by failing to adopt, within the prescribed period, the necessary provisions to ensure application of Articles 4, 9 and 13 of Council Directive 75/442/EEC of 15 July 1975 on waste — as amended by Council Directive 91/156/EEC of 18 March 1991 — and of Article 14 of Council Directive 1999/31/EC of 26 April 1999 on the landfill of waste, with regard to the waste tips at Níjar, Hoyo de Miguel and Cueva del Mojón (Province of Almería), the Kingdom of Spain has failed to fulfil its obligations under those provisions;

2. Orders the Kingdom of Spain to pay the costs.

(¹) OJ C 296, 26.11.2005.

**Judgment of the Court (Fifth Chamber) of 24 May 2007 —
Commission of the European Communities v Italian
Republic**

(Case C-394/05) (¹)

**(Failure of a Member State to fulfil its obligations — Directive
2000/53/EC — End-of-life vehicles — Articles 3(5), 5(1),
7(2) and 8(3) and (4) — Defective transposition)**

(2007/C 155/05)

Language of the case: Italian

Parties

Applicant: Commission of the European Communities (represented by: D. Recchia and M. Konstantinidis, acting as Agents)

Defendant: Italian Republic (represented by: I.M. Braguglia and P. Gentili, Agents)

Re:

Failure of a Member State to fulfil its obligations — Infringement of Articles 2, 3, 4, 5, 6, 7, 8, 10 and 12 of Directive 2000/53/EC of the European Parliament and of the Council of 18 September 2000 on end-of-life vehicles (OJ 2000 L 269, p. 34)

Operative part of the judgment

The Court:

1. Declares that, by adopting Legislative Decree No 209 of 24 June 2003 transposing into national law the provisions of Directive 2000/53/EC of the European Parliament and of the Council of 18 September 2000 on end-of-life vehicles in a manner contrary to that directive, the Italian Republic has failed to fulfil its obligations under Article 3(5), Article 5(1), the second subparagraph of Article 7(2)(a) and Article 8(3) and (4) of that Directive;

2. Orders the Italian Republic to pay the costs.

(¹) OJ C 22, 28.1.2006.

**Judgment of the Court (Sixth Chamber) of 24 May 2007 —
Commission of the European Communities v Republic of
Portugal**

(Case C-43/06) (¹)

**(Failure by a Member State to fulfil its obligations — Directive
85/384/EEC — Architects — Mutual recognition of
diplomas, certificates and other evidence of formal qualifications — Requirement to sit an entrance exam for the institute
of architects)**

(2007/C 155/06)

Language of the Case: Portuguese

Parties

Applicant: Commission of the European Communities (represented by: H. Støvlbæk and P. Guerra e Andrade, acting as Agents)

Defendant: Republic of Portugal (represented by: L. Fernandes, Agent)

Re:

Failure by a Member State to fulfil its obligations — Infringement of Articles 2 and 10 of Council Directive 85/384/EEC of 10 June 1985 on the mutual recognition of diplomas, certificates and other evidence of formal qualifications in architecture, including measures to facilitate the effective exercise of the right of establishment and freedom to provide services (OJ 1985 L 223, p. 15) — Requirement to pass an entrance exam for the institute of architects in the host State, in order to carry on the profession of architect, for architects from other Member States who are not enrolled with their respective national institute of architects.

Operative part of the judgment

The Court:

1. Declares that, by requiring holders of professional qualifications in architecture conferred by other Member States to sit an entrance exam for the Portuguese Institute of Architects if they were not enrolled in the institute of architects in another Member State, the Republic of Portugal has failed to fulfil its obligations under Articles 2 and 10 of Council Directive 85/384/EEC of 10 June 1985 on the mutual recognition of diplomas, certificates and other evidence of formal qualifications in architecture, including measures to facilitate the effective exercise of the right of establishment and freedom to provide services, as amended by Directive 2001/19/EC of the European Parliament and the Council of 14 May 2001;

2. Orders the Republic of Portugal to pay the costs.

(¹) OJ C 86, 8.4.2006.