

**Judgment of the Court (Eighth Chamber) of 18 July 2007  
— Commission of the European Communities v United  
Kingdom of Great Britain and Northern Ireland**

(Case C-155/06) <sup>(1)</sup>

*(Failure of a Member State to fulfil obligations — Directive  
96/29/Euratom — Protection of the health of workers and the  
general public against the dangers from ionising radiation —  
Failure to transpose fully within the prescribed period)*

(2007/C 211/11)

Language of the case: English

**Parties**

*Applicant:* Commission of the European Communities (represented by: M. Patakia and D. Lawunmi, Agents)

*Defendant:* United Kingdom of Great Britain and Northern Ireland (represented by: C. White, Agent)

**Re:**

Failure of a Member State to fulfil its obligations — Failure to adopt all the provisions necessary to comply with Article 54 of Council Directive 96/29/Euratom of 13 May 1996 laying down basic safety standards for the protection of the health of workers and the general public against the dangers arising from ionising radiation (OJ 1996 L 159, p. 1) — Absence of provisions enabling the implementation of all appropriate intervention in all situations leading to lasting exposure resulting from the after-effects of a radiological emergency or a past or old practice or work activity

**Operative part of the judgment**

1. By not adopting, within the prescribed period, all the laws, regulations and administrative provisions necessary to allow for appropriate intervention in all situations leading to lasting exposure to ionising radiation resulting from the after-effects of a radiological emergency or a past practice, the United Kingdom of Great Britain and Northern Ireland failed to fulfil its obligations under Article 53 of Council Directive 96/29/Euratom of 13 May 1996 laying down basic safety standards for the protection of the health of workers and the general public against the dangers arising from ionising radiation;
2. The United Kingdom of Great Britain and Northern Ireland is ordered to pay the costs.

<sup>(1)</sup> OJ C 121, 20.5.2006.

**Judgment of the Court (First Chamber) of 18 July 2007  
(reference for a preliminary ruling from the Cour  
administrative, Luxembourg) — État du Grand-Duché de  
Luxembourg v Hans Ulrich Lakebrink, Katrin  
Peters-Lakebrink**

(Case C-182/06) <sup>(1)</sup>

*(Article 39 EC — Income tax payable by non residents —  
Calculation of tax rate — Properties in another Member State  
— Negative rental income not taken into account)*

(2007/C 211/12)

Language of the case: French

**Referring court**

Cour administrative, Luxembourg

**Parties to the main proceedings**

*Applicant:* État du Grand-Duché de Luxembourg

*Defendants:* Hans Ulrich Lakebrink, Katrin Peters-Lakebrink

**Re:**

Reference for a preliminary ruling — Cour administrative (Luxembourg) — Interpretation of Article 39 of the EC Treaty — National income tax arrangements in respect of non-resident Community nationals — Refusal to take account of negative rental income relating to property situated in another Member State for calculation of the tax rate

**Operative part of the judgment**

Article 39 EC is to be interpreted as precluding national legislation which does not entitle a Community national who is not resident in the Member State in which he receives income that constitutes the major part of his taxable income to request, for the purposes of determination of the tax rate applicable to the income so received, that negative rental income relating to property situated in another Member State which he does not himself occupy be taken into account, whilst a resident of the first State can request that such negative rental income be taken into account.

<sup>(1)</sup> OJ C 143, 17.6.2006.