

Operative part of the judgment

The Court:

1. Declares that, by being unable to prove that the minimum percentage of reduction of the overall load entering all water-treatment plants is at least 75 % for total nitrogen, the Grand Duchy of Luxembourg has failed to fulfil its obligations under Article 5(4) of Council Directive 91/271/EEC of 21 May 1991 concerning urban waste-water treatment.
2. Orders the Grand-Duchy of Luxembourg to pay the costs.

(¹) OJ C 48 of 25.2.2006.

Judgment of the Court (Fourth Chamber) of 7 December 2006 — Commission of the European Communities v Hellenic Republic

(Case C-13/06) (¹)

(Failure of a Member State to fulfil obligations — Sixth VAT Directive — Exemptions — Article 13B(a) — Insurance transactions — Body providing road assistance services)

(2006/C 331/30)

Language of the case: Greek

Parties

Applicant: Commission of the European Communities (represented by: D. Triantafyllou, Agent)

Defendants: Hellenic Republic (represented by: P. Mylonopoulos and K. Boskovits, Agents)

Re:

Failure of a Member State to fulfil obligations — Infringement of Article 13B(a) 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) — Exemption of insurance transactions — Roadside assistance body not falling within the insurance directives but engaging in insurance activities for the purposes of Article 13B(a)

Operative part of the judgment

The Court:

1. Declares that, by levying value added tax on services consisting in road assistance in the event of a breakdown, the Hellenic Republic has failed to fulfil its obligations under Article 13B(a) of the 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;

2. Orders the Hellenic Republic to pay the costs.

(¹) OJ C 48, 25.2.2006.

Judgment of the Court (Fifth Chamber) of 7 December 2006 — Commission of the European Communities v Grand Duchy of Luxembourg

(Case C-48/06) (¹)

(Failure of a Member State to fulfil obligations — Directive 2002/90/EC — Facilitation of unauthorised entry, transit and residence — Failure to transpose within the period prescribed)

(2006/C 331/31)

Language of the case: French

Parties

Applicant: Commission of the European Communities (represented by: C. O'Reilly, acting as Agent)

Defendant: Grand Duchy of Luxembourg (represented by: S. Schreiner, acting as Agent)

Re:

Failure of a Member State to fulfil obligations — Failure to adopt, within the period prescribed, the provisions necessary to comply with Council Directive 2002/90/EC of 28 November 2002 defining the facilitation of unauthorised entry, transit and residence (OJ 2002 L 328, p. 17)

Operative part of the judgment

The Court:

1. Declares that, by failing to adopt, within the period prescribed, the laws, regulations and administrative provisions necessary to comply with Council Directive 2002/90/EC of 28 November 2002 defining the facilitation of unauthorised entry, transit and residence, the Grand Duchy of Luxembourg has failed to fulfil its obligations under that directive;
2. Orders the Grand Duchy of Luxembourg to pay the costs.

(¹) OJ C 60, 11.3.2006.