

JUDGMENT OF THE COURT

(First Chamber)

of 9 September 2004

in Case C-292/02 (reference for a preliminary ruling from the Finanzgericht Düsseldorf): Meiland Azewijn BV v Hauptzollamt Duisburg ⁽¹⁾

(Excise duties — Mineral oils used in agricultural works — Directive 92/81/EEC — Article 8a — Marking in the Member State where released for consumption — Prohibition on marking in the Member State of use — Directive 95/60/EC)

(2004/C 262/06)

(Language of the case: German)

(Provisional translation; the definitive translation will be published in the European Court Reports)

In Case C-292/02: reference for a preliminary ruling under Article 234 EC from the Finanzgericht Düsseldorf (Germany), by decision of 6 August 2002, received on 13 August 2002, in the proceedings Meiland Azewijn BV v Hauptzollamt Duisburg — the Court (First Chamber), composed of: P. Jann, President of the Chamber, S. von Bahr (Rapporteur) and R. Silva de Lapuerta, Judges; F.G. Jacobs, Advocate General; M. Múgica Arzamendi, Principal Administrator, for the Registrar, gave a judgment on 9 September 2004, the operative part of which is as follows:

1. Article 8a(1) of Council Directive 92/81/EEC of 19 October 1992 on the harmonisation of the structures of excise duties on mineral oils, as amended by Council Directive 94/74/EC of 22 December 1994, is to be interpreted as prohibiting Member States from subjecting to excise duty mineral oil, whether marked or unmarked, contained in the standard tank of a commercial motor vehicle, such as agricultural machinery, and used as fuel not only to move the vehicle but also in order to utilise it for other purposes, such as agricultural work, when that mineral oil has been lawfully released for consumption in another Member State.

2. The prohibition in Article 8a(1) of Directive 92/81 as amended may be relied on by individuals in proceedings before national courts in order to contest national rules that are incompatible with that prohibition.

⁽¹⁾ OJ C 261 of 26.10.2002.

JUDGMENT OF THE COURT

(Grand Chamber)

of 7 September 2004

in Case C-319/02 (reference for a preliminary ruling from the Korkein hallinto-oikeus): Petri Manninen ⁽¹⁾

(Income tax — Tax credit for dividends paid by Finnish companies — Articles 56 EC and 58 EC — Cohesion of the tax system)

(2004/C 262/07)

(Language of the case: Finnish)

(Provisional translation; the definitive translation will be published in the European Court Reports)

In Case C-319/02: Reference to the Court under Article 234 EC from the Korkein hallinto-oikeus (Finland) for a preliminary ruling in the proceedings pending before that court by order of 10 September 2002, which arrived at the Court on 12 September 2002, in the proceedings brought by Petri Manninen — the Court (Grand Chamber), composed of: V. Skouris, President, P. Jann, C.W.A. Timmermans, C. Gulmann, J.-P. Puissechet and J.N. Cunha Rodrigues, Presidents of Chambers, R. Schintgen, F. Macken, N. Colneric, S. von Bahr and K. Lenaerts (Rapporteur), Judges; J. Kokott, Advocate General; L. Hewlett, Principal Administrator, for the Registrar, has given a judgment on 7 September 2004, in which it has ruled:

Articles 56 EC and 58 EC preclude legislation whereby the entitlement of a person fully taxable in one Member State to a tax credit in relation to dividends paid to him by limited companies is excluded where those companies are not established in that State.

⁽¹⁾ OJ C 274 of 9.11.2002.