JUDGMENT OF THE COURT
14 October 1992 *

In Case C-262/91,

Commission of the European Communities, represented by Johannes Føns Buhl, Legal Adviser, and Antonio Aresu, of the Legal Service, acting as Agents, with an address for service in Luxembourg at the office of Robert Hayder, representing the Legal Service, Wagner Centre, Kirchberg,

applicant,

v

Italian Republic, represented by Professor Luigi Ferrari Bravo, Head of the Department for Legal Affairs at the Ministry of Foreign Affairs, acting as Agent, assisted by Ivo Braguglia, Avvocato dello Stato, with an address for service in Luxembourg at the Italian Embassy, 5 Rue Marie-Adélaïde,

defendant,

APPLICATION for a declaration that by failing to adopt the measures needed to comply with the judgments of 24 November 1987 in Case 124/86 and in Case 125/86 *Commission* v *Italy* [1987] ECR 4661 and [1987] ECR 4669, respectively, the Italian Republic has failed to fulfil its obligations under Article 171 of the EEC Treaty,

THE COURT,

composed of: O. Due, President, G. C. Rodríguez Iglesias, M. Zuleeg and J. L. Murray (Presidents of Chambers), G. F. Mancini, F. A. Schockweiler, J. C. Moitinho de Almeida, P. J. G. Kapteyn, and D. A. O. Edward, Judges,

* Language of the case: Italian.

Advocate General: C. O. Lenz,
Registrar: L. Hewlett, Administrator,

having regard to the Report for the Hearing,

after hearing the Opinion of the Advocate General at the sitting on 1 July 1992,

gives the following

Judgment

1 By application lodged at the Court Registry on 11 October 1991, the Commission of the European Communities brought an action under Article 169 of the EEC Treaty for a declaration that, by failing to adopt the measures needed to comply with the judgments of 24 November 1987 in Case 124/86 and in Case 125/86 *Commission* v *Italy* [1987] ECR 4661 and [1987] ECR 4669, respectively, the Italian Republic has failed to fulfil its obligations under Article 171 of the EEC Treaty.

2 In those two judgments the Court declared that, by failing to adopt within the prescribed period the provisions necessary to comply with Council Directive 83/183/EEC of 28 March 1983 on tax exemptions applicable to permanent imports from a Member State of the personal property of individuals, and with Council Directive 83/181/EEC of 28 March 1983 determining the scope of Article 14(1)(d) of Directive 77/388/EEC as regards exemptions from value added tax on the final importation of certain goods, the Italian Republic had failed to fulfil its obligations under the EEC Treaty.

3 Since the Commission was not informed of the measures which should have been adopted by the Italian Republic in order to comply with the two aforementioned judgments, it initiated the procedure provided for in Article 169 of the EEC Treaty, on completion of which it brought these infringement proceedings.

4 Reference is made to the Report for the Hearing for a fuller account of the facts, the procedure and the pleas in law and arguments of the parties, which are mentioned or discussed hereinafter only in so far as is necessary for the reasoning of the Court.

5 The Commission argues that the fact that the Italian Republic has not yet adopted the provisions needed to bring its national legislation into conformity with the two aforementioned judgments of 24 November 1987 constitutes a failure to fulfil its obligation under Article 171 of the EEC Treaty to take the necessary measures to comply with a judgment.

6 The Italian Republic confines itself to stating that the legislation needed to comply with the two judgments of the Court should soon be approved by the Chamber of Deputies.

7 It must be emphasized that, even though Article 171 of the EEC Treaty does not specify the time-limit for compliance with a judgment, the interest attaching to the immediate and uniform application of Community law requires the process of complying with the judgment to be initiated at once and to be completed as soon as possible (see the judgment in Case 169/87 *Commission* v *France* [1988] ECR 4093, paragraph 14).

8 It must therefore be held that the Italian Republic has failed to fulfil its obligations in the terms of the form of order sought by the Commission.

Costs

9 Under Article 69(2) of the Rules of Procedure, the unsuccessful party is to be ordered to pay the costs. As the Italian Republic has been unsuccessful in its submissions, it must be ordered to pay the costs.

On those grounds,

THE COURT

hereby:

1. Declares that by failing to adopt the measures necessary to comply:

— with the judgment of 24 November 1987 in Case 124/86 *Commission* v *Italy* [1987] ECR 4661, in which the Court declared that:

'By failing to adopt within the prescribed period the provisions necessary to comply with Council Directive 83/183/EEC of 28 March 1983 on tax exemptions applicable to permanent imports from a Member State of the personal property of individuals, the Italian Republic has failed to fulfil its obligations under the EEC Treaty'

— and with the judgment of 24 November 1987 in Case 125/86 *Commission* v *Italy* [1987] ECR 4669, in which the Court declared that:

'By failing to adopt within the prescribed period the provisions necessary to comply with Council Directive 83/181/EEC of 28 March 1983 determining the scope of Article 14(1)(d) of Directive 77/388/EEC as regards exemptions from value added tax on the final importation of certain goods, the Italian Republic has failed to fulfil its obligations under the EEC Treaty',

— **the Italian Republic has failed to fulfil its obligations under Article 171 of the EEC Treaty;**

2. Orders the Italian Republic to bear the costs.

Due Rodríguez Iglesias Zuleeg Murrray

Mancini Schockweiler Moitinho de Almeida Kapteyn Edward

Delivered in open court in Luxembourg on 14 October 1992.

J.-G. Giraud
Registrar

O. Due
President