Re:

Failure of Member State to fulfil obligations — Infringement of Articles 78 and 79 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1) — Sale of a motor vehicle — Inclusion in the taxable amount of a tax on the delivery of vehicles not yet registered in the Member State concerned on the basis of their value and their average consumption ('Normverbrauschasbgage').

Operative part

1. Declares that, by including the standard consumption tax ('Normverbrauchsabgabe') in the taxable amount of value added tax levied in Austria on the delivery of a motor vehicle, the Republic of Austria has failed to fulfil its obligations under Article 78 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax;

2. Dismisses the remainder of the action;

3. Orders the Commission and the Republic of Austria to bear their own costs.

Judgment of the Court (Eighth Chamber) of 22 December 2010 — Commission v Czech Republic

(Case C-276/10)

(Failure of a Member State to fulfil obligations — Environment — Directive 2006/118/EC — Protection of groundwater against pollution and deterioration — Failure to transpose within the prescribed period)

Actions for failure to fulfil obligations — Examination of the merits by the Court — Situation to be taken into consideration — Situation on expiry of the period laid down in the reasoned opinion (Art. 258 TFEU; European Parliament and Council Directive 2006/118) (see paras 9-12)

Re:

Failure of a Member State to fulfil obligations — Failure to adopt, or to communicate within the prescribed period, the measures necessary to comply with Directive 2006/118/EC of the European Parliament and of the Council of 12 December 2006 on the protection of groundwater against pollution and deterioration (OJ 2006 L 372, p. 19).

Operative part

The Court:

1. Declares that, by failing to adopt, within the prescribed period, the laws, regulations and administrative measures necessary to comply with Directive 2006/118/EC of the European Parliament and of the Council of 12 December 2006 on the protection of groundwater against pollution and deterioration, the Czech Republic has failed to fulfil its obligations under Article 12 of that directive;

2. Orders the Czech Republic to pay the costs.