Re:

Failure of a Member State to fulfil obligations — Infringement of Article 18(1) and the first and third indents of Article 19i of Council Regulation (EEC) No 2847/93 of 12 October 1993 establishing a control system applicable to the common fisheries policy (OJ 1993 L 261, p. 1) — Failure to provide the prescribed information

Operative part:

The Court:

1. Declares that by failing to provide the information required under the first and third indents of Article 19i of Council Regulation (EEC) No 2847/93 of 12 October 1993 establishing a control system applicable to the common fisheries policy, as amended by Council Regulation (EC) No 2635/97 of 18 December 1997, the French Republic has failed to fulfil its obligations under that regulation;

2. Orders the French Republic to pay the costs.

Judgment of the Court (Sixth Chamber) of 19 January 2006 — *Commission* v *Luxembourg*

(Case C-90/05)

(Failure of a Member State to fulfil obligations — Directive 79/1072/EEC — VAT — Refund — Taxable persons not established in the territory of the country)

1. Acts of the institutions — Directives — Implementation by Member States — Need for clear and precise application (Art. 249, third para., EC) (see para. 10)

2. *Actions for failure to fulfil obligations — Examination of merits by the Court — Situation to be taken into consideration — Situation on expiry of the period laid down in the reasoned opinion (Art. 226 EC) (see para. 11)*

3. *Member States — Obligations — Implementation of directives — Failure to fulfil obligations — National system pleaded as justification — Not permissible (Art. 226 EC) (see para. 13)*

Re:

Failure of a Member State to fulfil obligations — Infringement of Article 7(4) of Eighth Council Directive 79/1072/EEC of 6 December 1979 on the harmonisation of the laws of the Member States relating to turnover taxes — Arrangements for the refund of value added tax to taxable persons not established in the territory of the country (OJ 1979 L 331, p. 11) — Delays in refunds of VAT paid to taxable persons not established within the country

Operative part:

The Court:

1. Declares that, by not observing the six-month period for refunds of VAT to taxable persons not established within the country, the Grand Duchy of Luxembourg has failed to fulfil its obligations under Article 7(4) of Eighth Council Directive 79/1072/EEC of 6 December 1979 on the harmonisation of the laws of the Member States relating to turnover taxes — Arrangements for the refund of value added tax to taxable persons not established in the territory of the country;

2. Orders the Grand Duchy of Luxembourg to pay the costs.