JUDGMENT OF THE COURT
2 February 1989 *

In Case 353/87

Commission of the European Communities, represented by its Legal Adviser Giuliano Marenco and by Daniel Calleja, a member of its Legal Department, acting as Agents, with an address for service in Luxembourg at the office of Georgios Kremlis, a member of its Legal Department, Wagner Centre, Kirchberg,

applicant,

v

Italian Republic, represented by Professor Luigi Ferrari Bravo, Head of the Department for Contentious Diplomatic Affairs, acting as Agent, assisted by Franco Favara, avvocato dello Stato, with an address for service in Luxembourg at the Italian Embassy,

defendant,

APPLICATION for a declaration that by failing to adopt within the prescribed period the measures necessary to implement the Tenth VAT Directive the Italian Republic has failed to fulfil its obligations under the EEC Treaty,

THE COURT

composed of: O. Due, President, R. Joliet, T. F. O'Higgins and F. Grévisse (Presidents of Chambers), Sir Gordon Slynn, G. F. Mancini, F. A. Schockweiler, J. C. Moitinho de Almeida and G. C. Rodríguez Iglésias, Judges,

* Language of the case: Italian.

(the grounds of the judgment are not reproduced)

hereby:

(1) **Declares that by failing to adopt within the prescribed period the measures necessary to implement the Tenth Council Directive (84/386/EEC) of 31 July 1984 on the harmonization of the laws of the Member States relating to turnover taxes, amending Directive 77/388/EEC — Application of value-added tax to the hiring out of movable tangible property — the Italian Republic has failed to fulfil its obligations under the EEC Treaty;**

(2) **Orders the Italian Republic to pay the costs.**