(OJ 1989 L 183, p. 1) — Definitions of capabilities and aptitudes of workers designated by the employer to carry out activities related to protection against and prevention of occupational hazards in undertakings.

Operative part

The Court

1. Dismisses the action;

2. Orders the Commission of the European Communities and the Kingdom of Sweden to pay their own costs.

Judgment of the Court (Second Chamber) of 15 June 2006 — Commission v Finland

(Case C-249/05)

(Failure of a Member State to fulfil obligations — Articles 28 EC and 49 EC — Sixth VAT Directive — Articles 21 and 22 — Obligation for a taxable person who is established in a Member State other than the one where he carries out taxable transactions to appoint a tax representative who is not directly liable to pay VAT)

Tax provisions — Harmonisation of laws — Turnover taxes — Common system of value added tax — Persons liable to pay the tax (Council Directive 77/388, Arts 21 and 22) (see para. 56, operative part)

Re:

Failure of a Member State to fulfil obligations — Infringement of Articles 28 EC and 49 EC and Articles 21 and 22 of Directive 77/388/EEC: Sixth Council Directive of

17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment (OJ 1977 L 145, p. 1) — National legislation imposing the obligation, for a taxable person who is not established in a country, but who carries out taxable transactions there, to appoint a tax representative who is not directly liable to pay the tax.

Operative part

The Court

1. Declares that, by imposing the appointment of a tax representative on taxable persons not established in Finland, but who carry out taxable transactions there and are established in another Member State or in a non-member country with which a convention has been concluded concerning mutual assistance of the competent authorities as regards indirect taxes, the scope of which corresponds to the scope defined in Council Directive 76/308/EEC of 15 March 1976 on mutual assistance for the recovery of claims relating to certain levies, duties, taxes and other measures, as amended by Council Directive 2001/44/EC of 15 June 2001, and in Council Regulation (EC) No 1798/2003 of 7 October 2003 on administrative cooperation in the field of value added tax and repealing Regulation (EEC) No 218/92, the Republic of Finland has failed to fulfil its obligations under Articles 21 and 22 of Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment, as amended by Council Directive 2001/115/EC of 20 December 2001;

2. Orders the Republic of Finland to pay the costs.