

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) — the Court (Sixth Chamber), composed of: F. Macken, President of the Chamber, N. Colneric (Rapporteur), C. Gulmann, J.-P. Puissochet and R. Schintgen, Judges; A. Tizzano, Advocate General; D. Lousterman-Hubeau, Head of Division, for the Registrar, has given a judgment on 9 October 2001, in which it has ruled:

1. A person who does not initially have any interest in the immovable property and who enters into an agreement for lease of that immovable property with a landlord and/or accepts the grant of a lease of the property in return for a sum of money paid by the landlord does not make a supply of services falling within Article 13B(b) of the 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.
2. A person who does not initially have any interest in the immovable property and who enters into an option agreement such as the one before the national court in relation to leases of that immovable property in return for a sum of money paid by the landlord, on terms that the money will remain in a special account as security for its obligations under the option agreement, and who subsequently exercises the options under the option agreement and accepts the grant of leases of the immovable property in return for the release of the money in its special account, at no time makes a supply of services falling within Article 13B(b) of the Sixth Directive 77/388/EEC.

(¹) OJ C 20 of 23.1.1999.

JUDGMENT OF THE COURT

of 9 October 2001

in Joined Cases C-80/99 to C-82/99 (reference for a preliminary ruling from the Verwaltungsgericht, Frankfurt am Main): Ernst-Otto Flemmer (C-80/99), Renate Christoffel (C-81/99) v Council of the European Union and Commission of the European Communities and Marike Leitensdorfer (C-82/99) v Bundesanstalt für Landwirtschaft und Ernährung⁽¹⁾

(Non-contractual liability — Milk producers — Non-marketing undertaking — Exclusion from milk quota scheme — Compensation — Substitution — Flat-rate compensation by contract — Regulation (EEC) No 2187/93 — Relevant jurisdiction — Applicable law)

(2001/C 331/03)

(Language of the case: German)

(Provisional translation; the definitive translation will be published in the European Court Reports)

the Verwaltungsgericht, Frankfurt am Main for a preliminary ruling in the proceedings pending before that court between Ernst-Otto Flemmer (C-80/99), Renate Christoffel (C-81/99) and Council of the European Union and Commission of the European Communities represented by: Bundesanstalt für Landwirtschaft und Ernährung, and between Marike Leitensdorfer (C-82/99) and Bundesanstalt für Landwirtschaft und Ernährung — on the interpretation of the second paragraph of Article 215 and Article 178 of the EC Treaty (now the second paragraph of Article 288 EC and Article 235 EC) and of Council Regulation (EEC) No 2187/93 of 22 July 1993 providing for an offer of compensation to certain producers of milk and milk products temporarily prevented from carrying on their trade (OJ 1993 L 196, p. 6) — the Court, composed of: G.C. Rodríguez Iglesias, President, P. Jann, F. Macken, N. Colneric (Rapporteur) and S. von Bahr (Presidents of Chambers), A. La Pergola, J.-P. Puissochet, L. Sevón, M. Wathelet, V. Skouris and J.N. Cunha Rodrigues, Judges; A. Tizzano, Advocate General; R. Grass, Registrar, has given a judgment on 9 October 2001, in which it has ruled:

1. The provisions of the second paragraph of Article 215 and Article 178 of the EC Treaty (now the second paragraph of Article 288 EC and Article 235 EC) read in conjunction must be interpreted as meaning that the Court of Justice does not have jurisdiction to rule in disputes arising from a contract for compensation concluded in the name and on behalf of the Council and the Commission by the competent national authority, in accordance with Council Regulation (EEC) No 2187/93 of 22 July 1993 providing for an offer of compensation to certain producers of milk and milk products temporarily prevented from carrying on their trade.
2. In the absence of any indication in Regulation No 2187/93, the contracts for compensation concluded pursuant to that Regulation are governed by the rules of national law, provided that their application does not prejudice the scope and effectiveness of Community law.
3. Community law does not preclude the application of the principle of legitimate expectations provided for by the national legal order of the Member State concerned for the purposes of assessing the scope of contracts concluded by national authorities in the name and on behalf of the Council and Commission, provided that the Community interest is also taken into account.

(¹) OJ C 121, 1.5.1999.

In Joined Cases C-80/99 to C-82/99: reference to the Court under Article 177 of the EC Treaty (now Article 234 EC) from