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(Information)

COURT OF JUSTICE

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JUDGMENT OF THE COURT

(Third Chamber)

of 3 March 2005

in Case C-428/02 (Reference for a preliminary ruling from the Vestre Landsret) Fonden Marselisborg Lystbådehavn v Skatteministeriet, and Skatteministeriet v Fonden Marselisborg Lystbådehavn ⁽¹⁾

(Sixth VAT Directive — Article 13B(b) — Exemptions — Leasing of immovable property — Letting of premises and sites for parking vehicles — Mooring berths for boats — Land storage sites for boats)

(2005/C 115/01)

(Language of the case: Danish)

In Case C-428/02: reference for a preliminary ruling under Article 234 EC from the Vestre Landsret (Denmark), made by decision of 15 November 2002, received at the Court on 26 November 2002, in the proceedings Fonden Marselisborg Lystbådehavn v Skatteministeriet, and Skatteministeriet v Fonden Marselisborg Lystbådehavn — the Court (Third Chamber), composed of A. Rosas, President of the Chamber, A. Borg Barthet, J.-P. Puissochet, J. Malenovský and U. Löhms (Rapporteur), Judges; J. Kokott, Advocate General; H. von Holstein, Deputy Registrar, gave a judgment on 3 March 2005, the operative part of which is as follows:

1. Article 13B(b) 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 92/111/EEC of 14 December 1992, must be interpreted as meaning that the concept of letting of immovable property includes the letting of both water-based mooring berths for pleasure boats and land sites for storage of boats on port land.

2. Article 13B(b)(2) of Sixth Directive 77/388, as amended by Directive 92/111, must be interpreted as meaning that the definition of 'vehicles' includes boats.

⁽¹⁾ OJ C 55 of 08.03.2003.

JUDGMENT OF THE COURT

(Second Chamber)

of 10 March 2005

in Case C-22/03 Reference for a preliminary ruling from the Rechtbank te Rotterdam: Optiver BV and Others v Stichting Autoriteit Financiële Markten ⁽¹⁾

(Directive 69/335/EEC — Indirect taxes on the raising of capital — Duty on the gross profits of securities intermediaries)

(2005/C 115/02)

(Language of the case: Dutch)

In Case C-22/03: reference for a preliminary ruling under Article 234 EC from the Rechtbank te Rotterdam (Netherlands), made by decision of 21 January 2003, received at the Court on 23 January 2003, in the proceedings pending before that court between Optiver BV and Others and Stichting Autoriteit Financiële Markten, successor in title to the Stichting Toezicht Effectenverkeer — the Court (Second Chamber), composed of C.W.A. Timmermans, President of the Chamber, R. Silva de Lapuerta, R. Schintgen (Rapporteur), P. Kūris and G. Arestis, Judges; D. Ruiz-Jarabo Colomer, Advocate General, M.-F. Contet, Principal Administrator, for the Registrar, gave a judgment on 10 March 2005, the operative part of which is as follows: