

On a proper construction of Articles 92(1) of the EC Treaty (now, after amendment, Article 87(1) EC) and 93(3) of the EC Treaty (now Article 88(3) EC), bye-laws adopted by a trade association governed by public law for the purpose of funding an advertising campaign organised for the benefit of its members and decided on by them, through resources levied from those members and compulsorily earmarked for the funding of that campaign, do not constitute an integral part of an aid measure within the meaning of those provisions and it was not necessary for prior notification of them to be given to the Commission since it has been established that that funding was carried out by means of resources which that trade association, governed by public law, never had the power to dispose of freely.

⁽¹⁾ OJ C 289 of 23.11.2002.

JUDGMENT OF THE COURT

(First Chamber)

of 15 July 2004

in Case C-365/02 (reference for a preliminary ruling from the Korkein hallinto-oikeus (Finland)): Marie Lindfors ⁽¹⁾

(Directive 83/183/EEC — Transfer of residence from one Member State to another — Tax levied before registration or bringing into use of a vehicle)

(2004/C 228/13)

(Language of the case: Finnish)

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

In Case C-365/02: reference to the Court under Article 234 EC by the Korkein hallinto-oikeus (Supreme Administrative Court) (Finland) for a preliminary ruling in the proceedings pending before that court brought by Marie Lindfors — on the interpretation of Article 1 of Council Directive 83/183/EEC of 28 March 1983 on tax exemptions applicable to permanent imports from a Member State of the personal property of individuals (OJ 1983 L 105, p. 64), — the Court (First Chamber), composed of: P. Jann, President of the Chamber, A. Rosas, S. von Bahr, R. Silva de Lapuerta and K. Lenaerts (Rapporteur), Judges; C. Stix-Hackl, Advocate General; H. von Holstein,

Deputy Registrar, gave a judgment on 15 July 2004, the operative part of which is as follows:

Article 1 of Council Directive 83/183/EEC of 28 March 1983 on tax exemptions applicable to permanent imports from a Member State of the personal property of individuals must be interpreted as not precluding, in connection with a transfer of residence of the owner of a vehicle from one Member State to another, a tax such as that laid down by the Autoverolaki (1482/1994) (Law on Car Tax) from being charged before the registration or bringing into use of the vehicle in the Member State to which residence is transferred. However, having regard to the requirements deriving from Article 18 EC, it is for the national court to ascertain whether the application of national law is capable of ensuring that, as regards that tax, that owner is not placed in a less favourable situation than that of citizens who have been permanently resident in the Member State in question and, if necessary, whether such a difference of treatment is justified by objective considerations independent of the residence of the persons concerned and proportionate to the legitimate aim pursued by national law.

⁽¹⁾ OJ C 323 of 21.12.2002.

JUDGMENT OF THE COURT

(Second Chamber)

of 15 July 2004

in Case C-415/02: Commission of the European Communities v Kingdom of Belgium ⁽¹⁾

(Failure of a Member State to fulfil obligations — Indirect taxes — Directive 69/335/EEC — Raising of capital — Tax on stock exchange transactions — Tax on the delivery of bearer securities)

(2004/C 228/14)

(Language of the case: French)

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

In Case C-415/02: Commission of the European Communities (Agents: R. Lyal and C. Giolito) v Kingdom of Belgium (Agent: A. Snoecx assisted by B. van de Walle de Ghelcke, avocat) — application for a declaration that: