

2. Dismisses the counterclaim by Intracom SA Hellenic Telecommunications & Electronic Industry;
3. Orders the Commission of the European Communities to pay the costs.

(¹) OJ C 289 of 23.11.2002.

JUDGMENT OF THE COURT

(First Chamber)

of 14 April 2005

in Case C-341/02: Commission of the European Communities v Federal Republic of Germany (¹)

(Failure of a Member State to fulfil obligations — Directive 96/71/EC — Posting of workers in the framework of the provision of services — Undertakings in the construction industry — Minimum wages — Comparison between the minimum wage established by the provisions of the Member State to the territory of which a worker is posted and the remuneration actually paid by his employer established in another Member State — Failure to take into account, as constituent elements of the minimum wage, all of the allowances and supplements paid by the employer established in another Member State)

(2005/C 143/04)

(Language of the case: German)

In Case C-341/02, Commission of the European Communities (Agents: J. Sack and H. Kreppel) v Federal Republic of Germany (Agents: W.-D. Plessing and A. Tiemann) — action for failure to fulfil obligations under Article 226 EC, brought on 25 September 2002, — the Court (First Chamber), composed of P. Jann, President of the Chamber, A. Rosas (Rapporteur), K. Lenaerts, S. von Bahr and K. Schiemann, Judges; D. Ruiz-Jarabo Colomer, Advocate General; M.-F. Contet, Principal Administrator, for the Registrar, gave a judgment on 14 April 2005, in which it:

1. Declares that, by failing to recognise as constituent elements of the minimum wage allowances and supplements which do not alter the relationship between the service provided by a worker and the consideration which that worker receives in return, and which are

paid by employers established in other Member States to their employees in the construction industry who are posted to Germany, with the exception of the general bonus granted to workers in the construction industry, the Federal Republic of Germany has failed to fulfil its obligations under Article 3 of Directive 96/71/EC of the European Parliament and of the Council of 16 December 1996 concerning the posting of workers in the framework of the provision of services;

2. Dismisses the remainder of the action;
3. Orders each party to bear its own costs.

(¹) OJ C 305 of 07.12.2002.

JUDGMENT OF THE COURT

(Grand Chamber)

of 26 April 2005

in Case C-376/02 Reference for a preliminary ruling from the Hoge Raad der Nederlanden Stichting 'Goed Wonen' v Staatssecretaris van Financiën (¹)

(Turnover tax — Common system of value added tax — Article 17 of Sixth Directive 77/388/EEC — Deduction of input tax — Amendment of national legislation — Retroactive effect — Principles of the protection of legitimate expectations and legal certainty)

(2005/C 143/05)

(Language of the case: Dutch)

In Case C-376/02: reference for a preliminary ruling under Article 234 EC from the Hoge Raad der Nederlanden (Netherlands), made by decision of 18 October 2002, received at the Court on 21 October 2002, in the proceedings pending before that court between **Stichting 'Goed Wonen'** and **Staatssecretaris van Financiën** — the Court (Grand Chamber), composed of V. Skouris, President, P. Jann, C.W.A. Timmermans, A. Rosas (Rapporteur), R. Silva de Lapuerta and A. Borg Barthet, Presidents of Chambers, N. Colneric, S. von Bahr, J.N. Cunha Rodrigues, P. Kūris, E. Juhász, G. Arestis and M. Ilešič, Judges; A. Tizzano, Advocate General, M.-F. Contet, Principal Administrator, for the Registrar, gave a judgment on 26 April 2005, the operative part of which is as follows: