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## Information and Notices

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I

*(Information)*

# COMMISSION

**FIFTH ANNUAL REPORT**

**to the European Parliament**

**on Commission monitoring of the application of Community law**

**— 1987 —**

*COM(88) 425 final*

(88/C 310/01)



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## INTRODUCTION

1. The fifth annual report on the application of Community law by the Member States deals with the monitoring of the application of Community law during 1987. Like its four predecessors<sup>(1)</sup>, it represents a response to the desire expressed by the European Parliament in its resolution of 9 February 1983<sup>(2)</sup>.

2. As in the past, the report comprises:

- a summary of infringements of the Treaties and regulations as at 31 December 1987 and of the infringement proceedings terminated during 1987 (Annex A), and
- a review showing the stage reached in the application of directives as at 31 December 1987 (Annex B).

These are preceded by a sector-by-sector analysis, various tables and graphs, and a commentary on the main judgments delivered by the highest courts of law in the Member States<sup>(3)</sup>.

3. The presentation of the report is essentially similar to that of last year. The following points should however be noted:

- (a) The sector-by-sector analysis again highlights the priority objective of an area without frontiers which would be at the same time a single market and a people's Europe. This year the section on the single market includes a specific analysis of public procurement, in view of its importance in attaining the single market;
- (b) fresh graphs have been drawn up (Nos 2, 3 and 4) indicating the trend in the number of letters of formal notice, reasoned opinions and actions brought before the Court in relation to each sector of activity;

(<sup>1</sup>) First annual report (COM(84) 181 final, 20. 4. 1984).  
Second annual report (COM(85) 149 final, 23. 4. 1985).  
Third annual report (OJ No C 220, 1. 9. 1986).  
Fourth annual report (OJ No C 338, 16. 12. 1987).

(<sup>2</sup>) OJ No C 68, 14. 3. 1983.

(<sup>3</sup>) In accordance with the rules of confidentiality followed by the Commission in the preceding reports, Annexes A and B include proceedings before the Court of Justice and reasoned opinions, but do not mention letters of formal notice, except for those sent to Member States for failure to notify national measures implementing directives or for failure to comply with a judgment of the Court of Justice (Article 171 of the EEC Treaty). On the other hand, the statistical tables give an overall view of all the stages of the procedure under Article 169 of the EEC Treaty, including that of the letter of formal notice.

(c) as regards the stage reached in the application of directives (Annex B), cases of failure by Spain and Portugal to incorporate directives will be shown from the sixth report (1988) onwards;

(d) in response to a desire expressed by the European Parliament, the review of the stage reached in the application of directives is accompanied by a graph showing, for each Member State, the degree of incorporation (notification of national implementing measures) of the directives for which the time limit had expired by 31 December 1987 (graph 13);

(e) the summary of important judgments given by national courts of last instance is accompanied by a breakdown showing the number of preliminary questions referred by each Member State and by each court.

4. The summaries and tables in the fifth annual report call for the following comments:

(a) The number of letters of formal notice has increased slightly over last year. This increase is concerned mainly with the internal market, employment and social questions, the environment, and consumer protection; on the other hand, there has been a reduction in those concerned with agriculture (see tables 1, 2 and 5);

(b) the number of reasoned opinions, which had gone down in 1986, rose again in 1987, particularly in connection with the customs union and indirect taxation, but also in connection with the internal market and industrial affairs, employment and social affairs, the environment, and consumer protection (see tables 1, 3 and 5).

(c) the number of actions brought before the Court, on the other hand, has continued to fall in practically all areas (see tables 1, 4 and 5);

(d) the number of judgments of the Court of Justice which have not yet been complied with rose slightly, in proportion to the increase in the number of judgments delivered (see tables 9 and 10);

(e) the number of complaints is still growing, while that of cases detected by the Commission's own enquiries has fallen slightly (see table 12). The number of complaints has thus risen again in 1987, particularly as regards the compatibility of national rules or practices with Articles 30 and 36 of the EEC Treaty and in connection with public procurement.

5. These facts call for the following comments:

(a) Letters of formal notice:

- (i) Both in relation to the internal market and in relation to the environment and consumer protection, the number of letters of formal

notice has reached its highest level since 1979. In the case of the internal market, this is due to an intensification of monitoring of the observance by Member States of Article 30 of the Treaty and of the Community directives on public procurement. These two areas are vital for the Commission's strategy to complete the internal market. As regards the environment and consumer protection, the marked increase in letters of formal notice is due to an intensification of monitoring of the application of the directives on the environment, particularly in the context of the European Year of the Environment.

- (ii) As regards social questions, the marked increase in the number of letters of formal notice as compared with 1986 is due partly to the importance the Commission continues to attach to the application of the directives on equal treatment for men and women, and partly to its new approach to non-discrimination in access to public employment (Article 48 (4)).
  - (iii) As regards agriculture, on the other hand, the number of letters of formal notice has fallen, both for infringements of directives and for infringements of the Treaty and regulations. In the case of directives, this seems to be a result of the sustained effort by the Member States — noted two years ago — to apply the agricultural directives correctly. In the case of the Treaty and regulations, the reduction is due to the fact that, although the number of complaints continues to rise, many cases are already settled before infringement proceedings start.
- (b) The number of reasoned opinions has increased, in parallel and for the same reasons, in the areas of the internal market and of environmental and consumer protection. They have also increased in the sphere of indirect taxation, again attaining the 1985 level. This is because in 1987 the Commission has continued infringement proceedings commenced earlier in cases of double taxation on secondhand goods (Schul cases) or discrimination in excise duty on beer.
- (c) The fall, which began in 1986 and continued this year, in the number of actions commenced before the Court of Justice is significant. Moreover, it is a general phenomenon: whilst the number of infringement proceedings commenced, and of reasoned opinions, has more than doubled in five years, the number of cases in which an action before the Court has been commenced has risen by only 50 %. This is the result of a general tendency to regularize the infringement after the reasoned opinion has been issued; and confirms the results of the Commission's efforts to have infringements regularized before the litigation stage is reached.
- (d) The increase in the number of complaints — which have more than doubled in five years — shows the increasing public interest in the functioning of the 'Community based on law'. Complaints addressed to the Commission are the most direct and effective instrument available to the citizen to ensure the application of Community law, leaving aside of course proceedings before a national court. The Commission is striving to speed up its decisions on complaints and to adhere more closely than in the past to the time limit of one year that it has imposed on itself (commencement of Article 169 proceedings, or deciding to take no action, within a year).
- e) Cases detected by the Commission's own enquiries have fallen slightly but those detected by Parliamentary questions and petitions have remained at the same level as in the previous year, which indicates the importance of Parliament's contribution to identifying cases of infringement and the Commission's vigilance on the matter. Special arrangements were made to ensure that infringements brought to light by Parliamentary questions or petitions are dealt with as quickly as possible, and these are proving effective.
6. Finally, the Commission wishes to draw the attention of the European Parliament to the following points:
- (a) In this respect, Article 169 of the EEC Treaty is now an instrument for the achievement of a policy, and not solely an essential legal instrument. The objective of Article 8a of the Treaty, namely to achieve by 1992 an area without internal frontiers, is now the Commission's priority objective and requires a strict application of existing Community law. It is Article 169 which makes it possible to monitor this application and ensures its observance by the Member States.
  - (b) The Commission is making strenuous efforts to give greater publicity to this twofold line of action. It is at present taking steps to ensure that the public is appropriately informed not only about the Commission's action but also, and above all, on the rights of each individual and each firm at Community level. As well as booklets for the use of the public, and guides and popular explanations, which the Commission will be issuing shortly, it also in cases of particular significance for the internal market or the environment, issues press releases when it begins infringement proceedings. Of the infringements connected with the single market, a large number are regularized at the reasoned opinion stage, before an action is commenced before the Court: in these cases also, the Commission intends to

make traders aware of the results of the action it has taken against the Member States.

- (c) The Commission also regards Article 177 of the EEC Treaty as a particularly important means of redress for the citizen and a fundamental means of creating law.

In this connection it would like to emphasize two of the problems arising in giving effect to Article 177: the different rules on the recovery of costs in the Member States, and the use, sometimes amounting to misuse, of the *acte clair* theory by national courts.

- (i) As regards costs, in certain Member States the successful party can recover the whole of the costs of the proceedings from his adversary, including those of legal representation before the Court of Justice. In other Member States he cannot recover his costs and must bear them himself. This situation creates for the citizens of

the Member States important differences in relation to access to the procedure of Article 177 of the EEC Treaty.

- (ii) Although the number of references under Article 177 is increasing, it should be noted that this increase is still restrained by a misuse of the *acte clair* theory. By the use of this theory, certain national courts of last instance do not feel obliged to refer preliminary questions to the Court, and interpret Community law themselves, sometimes incorrectly. Needless to say, courts are entitled to interpret Community law themselves when the question has already been decided by the Court of Justice, but the attitude of certain courts has the effect of emasculating Article 177 of the EEC Treaty.

The Commission considers that the European Parliament could exert a definite influence in resolving these two problems.

## SECTOR-BY-SECTOR ANALYSIS

### I. AN AREA WITHOUT FRONTIERS

#### A. A SINGLE MARKET

##### *Economic and monetary policy*

1. As regards *capital movements* (Articles 67 *et seq.* of the EEC Treaty), the improvement in the external payments positions of Italy and Ireland led the Commission to change its decisions authorizing those Member States under Article 108 (3) of the EEC Treaty to maintain restrictions on certain capital movements liberalized under Community law. Thus the decision concerning Italy was revoked on 31 July <sup>(1)</sup> and that Member State is now fulfilling the whole of its Community obligations in relation to capital movements. The decision concerning Ireland, taken on 16 December <sup>(2)</sup> and due to expire at the end of 1987, was extended to 31 December 1988 and revised to as to reduce its scope considerably. As well as Ireland, Greece also may maintain, until the end of 1988, restrictions on capital movements under the safeguard clause of Article 108 (3) of the EEC Treaty. Spain and Portugal may also maintain such restrictions until 1990 and 1992 respectively under transitional provisions in the Act of Accession.

2. In November the Commission withdrew its action before the Court of Justice against Greece for failure to incorporate directives concerning the liberalization of capital movements, since Greece had in June adopted a Presidential Decree satisfactorily resolving all the points in dispute.

On the other hand, the Commission continued its infringement proceedings in relation to the refusal by Greece to liberate blocked funds belonging to residents of other Member States. In its judgment in Case 194/84 the Court held that Greece had failed to fulfil its obligations in this respect.

##### *Free movement of industrial products and foodstuffs*

3. The achievement of a *single market by 1992* in which goods will move in the same conditions as those of an internal market does not involve merely the adoption of a certain number of new rules, but also, and indeed primarily, the correct and complete application of the existing rules, starting with those of the EEC Treaty itself. Among those rules the most important are Articles 30 and 36 of the Treaty, which form the basis for the principle of mutual recognition of national rules and standards, the centrepiece of the Commission's new strategy for attaining the internal market in industrial products and foodstuffs.

4. Article 30 prohibits, between Member States, *quantitative restrictions on imports and measures having equivalent effect*. The very wide interpretation given to this latter concept, which covers — in the words of the Court of Justice — 'all trading rules... capable of hindering, directly or indirectly, actually or potentially, intra-Community trade', enables the Commission as 'guardian of the Treaties' to secure the elimination of the most diverse and sophisticated forms of obstacles to trade.

<sup>(1)</sup> OJ No L 224, 12. 8. 1987.

<sup>(2)</sup> OJ No L 5, 8. 1. 1988.



5. More than *a thousand cases* (complaints, cases detected by the Commission's own enquiries, suspected and confirmed infringements, compliance with the Court's judgments) concerning the compatibility of national rules or practices with Articles 30 and 36 of the EEC Treaty have thus been examined by the Commission's staff in 1987. Of these, 350 were new complaints introduced during the year, and 35 were cases brought to light by Members of the European Parliament in written or oral questions.

6. The ever-increasing number of cases dealt with amply justifies the *organization of periodic meetings between the Commission's staff and the national administrations* devoted to examining cases that are under investigation or form the subject of proceedings. These meetings have often proved very fruitful in that they make it possible to settle numerous cases involving obstacles to trade without the need for infringement proceedings under Article 169 of the Treaty. The Commission therefore intends to continue these meetings and organize them with each Member State.

The following are some illustrations of cases that have been satisfactorily settled without any need for formal proceedings:

- (i) The United Kingdom authorities had granted investment aid to a Japanese company on conditions that it purchased in the United Kingdom 60 % of the components used in the manufacture of its products. Following the Commission's intervention, this condition was amended so that all products originating in the Community are treated in the same way.
- (ii) The Luxembourg customs, on the basis of a customs circular, had seized homeopathic medicines properly acquired in the Netherlands on a Belgian doctor's prescription, and intended for the personal use of the person importing them into Luxembourg. Following a written Parliamentary question, the Commission intervened with the Luxembourg authorities, who then redrafted the circular.
- (iii) The French authorities amended a decree requiring that gas appliances and equipment marketed in France must be in conformity with French standards. The amendment provides that such appliances and equipment coming from another Member State will be considered to satisfy French standards if they are in conformity with the standards of that Member State and those standards can be considered equivalent to French standards.
- (iv) Portuguese rules provided that connection of private electronic telephone exchanges to the national

telecommunications network depended on the percentage of national components incorporated in the equipment. Once the Commission had drawn the attention of the Portuguese authorities to the fact that this condition was incompatible with the EEC Treaty, it was removed.

- (v) Spanish legislation required that, before imported goods could be cleared through customs, the invoices had to be authenticated by the Spanish consulate in the Member State from which the goods had come. This requirement was eliminated on 1 March 1987.

The requirement of an ageing certificate issued by the authorities of the country of origin for the importation of aged Scotch whisky was similarly repealed on 3 April 1987.

- (vi) Following a written Parliamentary question, the Commission intervened with the French authorities regarding the rule that aspartame (a table sweetener) could be sold only in pharmacies. There was no reason based on protection of public health to justify this rule, which restricted the distribution possibilities of a product imported from another Member State. The rule was repealed.

Numerous cases in which the Commission had commenced infringement proceedings in the preceding years were settled satisfactorily in 1987. Some examples are:

- (i) The Greek authorities had imposed a price increase on retail sales of imported cigarettes, so that their price became less competitive compared with that of domestic products. Following the Commission's intervention, the Greek authorities restored importers' freedom to fix their prices.
- (ii) The Greek authorities also, at the Commission's request, amended a decree prohibiting the importation of any product resembling a medicine. It had been applied in such a way that certain sweets could no longer be imported into Greece.
- (iii) By a Ministerial decree of 7 June 1987, the Belgian authorities repealed two instruments fixing maximum prices for imported books, which the Commission considered incompatible with Community law as interpreted by the Court.
- (iv) The Spanish authorities repealed various rules impeding imports of spirits obtained from malt and intended for making whisky, particularly the obligation to incorporate in the manufacturing process 25 % of domestic malt spirits. The prohibition on

marketing 'sparkling grape juice' in Spain in the presentation under which it is traditionally sold in other Member States ('champagne' type bottle and wire-bound cork) was also abolished.

- (v) An Italian decree required firms marketing pesticides in Italy to have a representative established in that country. This requirement, which was incompatible with Community law, was abolished by a new decree published on 31 January 1987.
- (vi) The Italian authorities made a practice of checking at the frontiers empty containers transported by rail. Following a reasoned opinion from the Commission, these checks were discontinued and replaced by spot checks at the station of destination.
- (vii) Complying with a reasoned opinion from the Commission, the Irish authorities withdrew an administrative circular requiring that copper connectors used in public works must be certified as in conformity with the Irish Standard Specification and bear the mark of conformity with that standard. Henceforth, all products complying with Irish standards, international standards or the standards of other Member States regarded as equivalent are accepted.

Other examples are given below, regarding foodstuffs (point 8) and registration of vehicles (point 9).

7. *Obstacles to the free movement of industrial products arise chiefly when States impose their own marketing rules on imported products in the absence of harmonized rules.* National rules prohibiting the marketing of foodstuffs which do not observe the quality specifications set at national level, or reserving certain descriptions under which they may be sold to products complying with such specifications (purity laws), fall into this category. The two judgments delivered by the Court of Justice in the beer cases (Case 178/84 *Commission v. Federal Republik of Germany* and Case 176/84 *Commission v. Greece*) are of special importance in this connection. The Court held that, since in other Member States the designation 'beer' is generic in nature and refers to a fermented drink manufactured from malted barley, either by itself or together with rice or maize, Germany and Greece cannot reserve that designation for beers brewed exclusively from malt barley in accordance with their national purity

law. In these two judgments the Court also held that, whilst Community law does not prevent Member States from adopting legislation requiring prior authorization for the use of certain additives, the principle of proportionality requires that traders should be able to apply, by means of a procedure easily accessible to them and which can be completed within a reasonable time, for the use of specific additives to be authorized by an instrument of general application.

8. Thus the Court confirmed, to a large extent, the principles outlined by the Commission in its communication to the Council and Parliament dated 8 November 1985 concerning the completion of the internal market and Community legislation on *foodstuffs* (1).

In that communication the Commission had indicated that it did not intend as a general rule to propose any further harmonization of quality specifications for foodstuffs. During 1988 the Commission will publish a *communication* providing *guidelines on interpretation* based on these two judgments, which will set out the rights traders derive from the direct applicability of Articles 30 and 36 in the foodstuffs sector.

Several cases of this type were settled in 1987. Two of them may be cited as examples.

- (i) The German authorities agreed that Danish 'remoulade' sauce, not complying with German legislation on this product, could be marketed in Germany. The labelling should suffice to inform the consumer on the exact composition of the product, and enable him to distinguish it from the traditional German product.
- (ii) A Spanish rule prohibiting the export of sangria in receptacles with a capacity of more than two litres was repealed at the Commission's request.

In other cases, the Commission had to continue the infringement proceedings it had commenced under Article 169 of the Treaty.

- (i) On such case concerns the French rules on the designation and presentation of soft drinks, which impede the importation and marketing of drinks made from fruit juice, lawfully sold under that designation in another Member State, because they do not contain

(1) COM(85) 603 final.

the minimum amount of fruit juice required by French law.

- (ii) The Commission brought an action before the Court against Germany, seeking a declaration that Germany had infringed Article 30 of the Treaty by prohibiting the importation and marketing of 'patés' not complying with the rules on their composition laid down by German law. Under that law, 'patés' must be made exclusively from meat products, which excludes traditional 'patés' from other Member States in which eggs and milk, for example, are incorporated.

9. Communications of this kind stem from the concern to make Community law *more transparent* and to provide more information, both for traders and for the national administrations, on the way in which the general principles laid down in Articles 30 to 36 have to be applied in a specific sector or in relation to a particular type of obstacle to trade. In this connection, the Commission intends to give priority to those topics on which a large number of complaints raise identical or similar problems.

10. Among the problems most frequently mentioned are costs and delays occasioned by the procedures for registration and approval of imported vehicles which were already registered in another Member State. The Commission will also publish a communication on this subject during 1988. During 1987 the Court delivered two important judgments on this question: Case 406/85 *Goffette and Gilliard* and Case 154/85 *Commission v. Italy*. The numerous infringement procedures instituted by the Commission on this subject have also enabled it to develop certain general principles which will be set out in this communication, and should permit Community citizens to overcome the problems that continue to arise in connection with the personal import of a vehicle. However, the Commission is already applying these principles to the cases brought to its attention, as the two following illustrations show:

- (i) French rules provided that when an imported vehicle was not accompanied by a certificate of conformity issued by the manufacturer's representative in France, a simplified calculation of the horse-power (for taxation purposes) was used, which in most cases attributed to the imported vehicle a greater horse-power than that of a similar model marketed in France. Following the Commission's intervention, the French authorities applied the same method of calculation to both.
- (ii) Having received early in 1987 numerous complaints about the registration of imported used vehicles in

Spain, the Commission commenced infringement proceedings, but was able to suspend them later in the year as the Spanish authorities had changed the registration procedure and opened additional technical inspection centres.

Such action by the Commission is not of benefit only to private individuals and parallel importers, but also to manufacturers and their representatives who encounter difficulties in securing approval for their models.

Thus, the Commission brought an action before the Court concerning the Belgian arrangements for approval of coaches, of which one particularly restrictive aspect concerning the turning circle impeded the importation into Belgium of several manufacturers' top-of-the-range models. Once the Belgian authorities abolished the rule in question, the Commission withdrew its action.

11. Similarly, parallel with the efforts at harmonization in the *telecommunications sector*, particularly as regards the networks, the Commission commenced several procedures for infringement of Article 30 against national ruling making the import of telecommunications equipment (for example modems, and aerials for satellite reception) subject to compliance with national technical specifications more restrictive than was justified and to a long and expensive approval procedure intended to check compliance with those rules.

12. Monitoring of observance of Articles 30 to 36 of the Treaty does not consist entirely in the action against infringements described above. New rules which the Member States are intending to adopt from the subject of a prior check to ensure their conformity with Community law in the context of the *information procedure laid down by Directive 83/189/EEC*.

13. In 1987, 200 drafts of rules and technical standards were examined in this way in relation to Articles 30 and 36 and other provisions of Community law. This examination led the Commission in about one-quarter of the cases to ask for amendments in the provisions notified at the draft stage so as to ensure that the adoption of the provisions would not create new obstacles to the free movements of goods, for products as varied as electronic taximeters, thermic insulating material or microwave ovens. During 1988 the Commission will present a complete report on the functioning of the information procedure, as regards both the standards aspect and the technical rules aspect, to the European Parliament, after examination by the permanent committee set up by Directive 83/189/EEC.

14. Finally, the Commission has commenced a study of the conditions in which compensation for *damage resulting from a violation of the rules on free movement of goods* is available in each Member State. It is important that firms and individuals who have suffered damage as a result of an obstacle to intra-Community trade should be adequately compensated.

15. As regards *harmonization*, among the 73 directives concerned with the elimination of *technical barriers to trade in industrial products* for which the date of entry into force has passed, 54 infringement procedures are still in progress. Most of them, totalling 49 cases, concern failure to notify implementing measures. These cases are generally due to the slowness of the procedures for amendment of national legislation, and tend to resolve themselves after a certain time. Only in the case of Italy has the Commission been obliged to bring an action before the Court. As in the past, cases of non-conformity or incorrect application concern solely Directive 73/23/EEC of 19 February 1983, the 'low-tension' Directive. In view of its very wide scope, covering a vast range of products and subjects, this Directive, despite the efforts made by the Commission in the past to make it more readily understood and to improve its operation, continues to raise certain problems of interpretation. On this matter, Spanish legislation includes some decrees requiring mandatory approval for products falling within the scope of application of the 'low-tension' Directive. The Commission's examination of these decrees led it to bring an action before the Court on 11 August (Case 243/87). Meanwhile the Spanish Government adopted a decree incorporating the 'low-tension' Directive into Spanish law; the decree is to enter into force on 1 December 1988.

16. The number of notifications made by the Member States under Directive 83/189/EEC laying down a procedure for providing information on standards and technical rules is growing perceptibly from year to year. For 1987 it has grown by 33 % in relation to 1985.

17. However, technical rules continue to be adopted at national level without the drafts having been notified to the Commission under the procedure laid down by Directive 83/189/EEC. In 1986 the Commission had commenced infringement proceedings against seven Member States concerning a total of 76 cases of national rules which had not been notified in advance. In 1987 only about ten such cases formed the subject of infringement proceedings, and no case has reached the stage of an action before the Court. This is because this year it was decided, in the spirit of the Directive itself, to pay more attention to preventing new obstacles to free movement of goods rather than pursuing failures to comply with the Directive. More attention has been paid

to dealing with drafts notified than to dealing with infringements.

18. However, the Commission fully realizes that an effective, complete and systematic control of the application of the Directive is essential, particularly since its scope is shortly to be extended. Hence the Commission will shortly take the necessary steps to ensure that the Directive is monitored as exhaustively as possible. For this purpose it intends to conclude contracts with agencies in each Member State for monitoring all the published national technical rules, so as to enable the Commission to take action in a completely systematic way against those Member States which omit to notify a number of their draft rules.

19. The proceedings commenced in connection with the foodstuffs directives are concerned only with cases of failure to notify national implementing measures. Fourteen infringement procedures were terminated in 1987. Sixteen cases are at the formal notice stage, and ten at the reasoned opinion stage. The Commission withdrew its action against France for failure to incorporate Directive 81/487/EEC (fruit juice).

20. The principal objective of the chemicals directives is to ensure harmonization of legislation to permit the free movement of certain goods between Member States. This applies principally to detergents, fertilizers and dangerous substances and preparations. Since the last annual report to the European Parliament, the Member States have incorporated into their national legislation six different directives in this sector. Five letters of formal notice have been sent to Member States for failure to notify implementing measures concerning the directives on PCB/PCT and asbestos. The Court delivered two judgments in Case 134/86 concerning detergents.

21. The incorporation into the laws of the Member States of the 111 Community directives in the sector of motor vehicles, agricultural tractors and motorcycles continues to make progress. Infringements in this sector, with the exception of one case, arise from the failure to incorporate the directives. Generally, it is the very lengthy administrative procedures that prevent the Member States concerned from incorporating the directives into their national law within the time limit set.

#### *Public procurement*

22. The opening-up of public procurement is a priority objective in the effort to turn the Community into a single market. For this purpose the Commission attaches great importance to an improvement in the correct application of the Community directives on

public procurement<sup>(1)</sup>, and satisfies itself that the rules on the free movement of goods (Articles 30 *et seq.* of the EEC Treaty) and freedom to provide services (Articles 59 *et seq.* of the EEC Treaty) are being utilized to the full. The Commission therefore took action in this sector by means of legislation, by means of internal measures and by means of information to those concerned, both in the public and in the private sector.

23. As regards legislation, the Commission sent to the Council, immediately after the entry into force of the Single Act, a proposal for a directive<sup>(2)</sup> based on Article 100 A, seeking to strengthen the system of monitoring the application of directives. This proposal provides that the Member States must ensure that firms and suppliers have the means of initiating, at any stage of the procedure for the award of a public contract, an effective and rapid procedure before national administrative or judicial bodies so that any illegalities that may be committed in the course of the procedure may be recognized as such. In addition, the Commission would be able, in a case of emergency where there is a flagrant infringement, to intervene beforehand to ensure that the procedure for the award of a contract is suspended for a limited period.

24. As regards internal measures, on 18 March the Commission took steps to speed up and rationalize the handling of infringements of the Community rules on public procurement.

It also published<sup>(3)</sup> a guide to public procurement in the Community. This guide is intended as a tool for all users: those managing the Community structural funds and the European Investment Bank, national administrations, traders, etc. It is intended to:

- (i) provide the necessary information and interpretation for a correct understanding of the directives on public procurement and the Community principles underlying them;
- (ii) indicate the limits of the discretionary powers of contracting authorities and the obligations incumbent on them;
- (iii) provide all the information useful for those wishing to take part in public contracts and to bring out both the rights and obligations of those participating and the means of redress at Community level if they consider that their rights have been infringed.

The guide will also be published in the form of a booklet.

<sup>(1)</sup> Directive 71/305/EEC concerning the coordination of procedures for the award of public works contracts (OJ No L 185, 16. 8. 1971), Directive 77/62/EEC on the coordination of procedures for the award of public supply contracts (OJ No L 13, 15. 1. 1977), as amended by Directive 80/767/EEC (OJ No L 215, 18. 8. 1980).

<sup>(2)</sup> OJ No 230, 28. 8. 1987.

<sup>(3)</sup> OJ No C 358, 31. 12. 1987.

25. As well as the action taken by the Commission, it should be noted that the Court of Justice found that Italy had failed to fulfil its obligations since an Italian municipality had applied incorrectly the Community rules on advertising and award of tenders for public contracts. A reasoned opinion was also sent to Greece for failure to incorporate into national law Directives 77/62/EEC and 80/767/EEC on public supply contracts, and to Spain for having applied incorrectly Directive 77/62/EEC as regards the transmission of the tender and failure to observe the rules on publicity. Finally, the Commission commenced an action before the Court against Ireland for incorrect application of Directive 71/305/EEC on public works contracts.

*Social dimension of the single market: employment, social policy and education*

26. The Commission made strenuous efforts to ensure observance of the Treaty (Article 48 (4) on access to employment in the public service, Article 199 on equal pay for men and women) and the regulations adopted by the Council (e.g. regulations on the free movement of workers and the application of social security schemes to migrant workers).

There are also several directives which Member States are required to incorporate into their national law. They concern the movement and residence within the Community of workers from Member States, equal treatment for men and women as regards employment and social security, and the protection of workers at the workplace.

27. As regards the observance of the articles of the Treaty and the provisions of the regulations, the Commission commenced an action in 1987 before the Court of Justice against Belgium. Three other cases are still pending before the Court. Six fresh infringements (Belgium, France, Ireland) formed the subject of reasoned opinions, one of which was followed by the commencement of an action before the Court but the Commission later withdrew this action.

28. As regards the failure to comply with directives or their incorrect application, four disputes (with Belgium and Germany) have been settled to the Commission's satisfaction and the cases have been closed.

29. The following points should be mentioned in this connection:

- (i) as regards entry controls and the residence permit or establishment permit for Community citizens

enjoying the right of freedom of movement (Directives 63/360 and 73/148), the Commission commenced an action before the Court against Belgium (Case 321/87);

- (ii) as regards Directive 76/207/EEC on equality between men and women as regards access to employment, six infringement procedures were commenced against Belgium, France, Ireland, Luxembourg, the Netherlands and the United Kingdom. On the other hand, the Commission withdrew its action against Luxembourg (Case 180/86);
- (iii) two infringement procedures were continued against Greece and Italy for failure to comply with Directive 77/187/EEC on protection of employees in the case of transfer of an undertaking;
- (iv) an infringement procedure was opened against Belgium for incorrect application of Directive 79/7/EEC concerning equal treatment of men and women as regards social security;
- (v) a reasoned opinion was sent to Greece for failure to comply with Directive 80/987/EEC on protection of employees in the case of insolvency of their employer. The Commission also commenced an action before the Court against Italy (Case 22/87).

30. Finally, as regards the failure to notify national measures implementing directives, the Commission issued:

- (i) seven letters of formal notice concerning Directive 80/836/Euratom amended by Directive 84/467/EEC concerning the health protection of the general public and workers against the dangers of ionizing radiation;
- (ii) five letters of formal notice on Directive 83/477/EEC concerning the protection of workers exposed to asbestos;
- (iii) one letter of formal notice on Directive 84/466/Euratom concerning the radiological protection of persons undergoing medical treatment;
- (iv) still in the same field, the Commission brought actions before the Court of Justice in two cases (Belgium and Luxembourg) regarding the application of Directive 80/1107/EEC concerning the protection of workers against chemical agents (Cases 296/87 and 297/87); the Commission also particularly regrets that, despite two judgments of the Court of Justice delivered on 8 June 1982 and 6

November 1985 respectively in Cases 91/81 and 131/84, Italy has still not taken the necessary steps to apply Directive 75/129/EEC on collective redundancies.

#### *Customs union*

31. Resort to infringement proceedings in relation to customs matters is based essentially on the following objectives:

- (i) the elimination of any charges having equivalent effect to customs duties in intra-Community trade, in accordance with Articles 12 *et seq.* of the Treaty;
- (ii) the correct application of Community customs law with a view to completing the customs union, an indispensable corollary of the single market.

32. The infringement proceedings concerning the import of military equipment free of customs duty are at the same point as in 1986 <sup>(1)</sup>. However, as the Member States concerned have displayed a readiness to joint with the Commission in seeking a coherent overall solution in the framework of Community law, the Commission has prepared a proposal for a regulation on the temporary suspension of customs duties on certain arms and military equipment, which should be sent to the Council in 1988.

33. Whilst the wording of certain directives has frequently made it difficult for the Commission to initiate infringement proceedings, their progressive replacement by regulations is likely to change the situation <sup>(2)</sup>; thus, as regards the economic customs procedures (for example, the inward processing arrangements), the Commission takes firm steps to ensure that the regulations are observed.

34. As regards the observance by Member States of the provisions of Commission Directive 86/489/EEC amending Directive 77/794/EEC laying down the practical arrangements necessary for the application of certain provisions of Directive 76/308/EEC concerning mutual assistance in the recovery of debts arising from operations forming part of the financing system of the EAGGF, the agricultural levies, customs duties and VAT, the Commission addressed a letter of formal notice of Belgium, Ireland, Italy and the Netherlands for failure to notify the national implementing measures.

<sup>(1)</sup> See fourth report on the monitoring of the application of Community law, point 36.

<sup>(2)</sup> See fourth report on the monitoring of the application of Community law, point 38.

*Indirect taxation*

35. The Commission's action to ensure observance of Community law concerning indirect taxation involves a two-pronged approach. It seeks to ensure, first, the observance of Articles 95 and 96 of the Treaty and, secondly, the conformity of national legislation with the Community directives.

36. Several cases previously commenced have been settled this year, the Member States concerned having amended their legislation to bring it into line with Community law.

This is so first of Belgium and the Netherlands, which had maintained the option in Annex G of the Sixth VAT Directive for employers' organizations beyond 31 December 1981, the final date fixed by the Directive; this option has now been repealed.

Another case concerns Germany, which had extended the 'Organschaft' (the system whereby two persons legally independent, but closely linked financially, economically and as a matter of internal organization, are regarded as a single taxable person) to undertakings established abroad, whereas the Sixth VAT Directive limits this concept to the interior of the country. By the 'Steuerbereinigungsgesetz 1986', Germany brought this point in its legislation into line with the Sixth VAT Directive.

The Italian Government adopted the provisions necessary to comply with the Court's judgment of 11 July 1985 in Case 278/83, a matter on which the Commission had commenced a fresh action on the basis of Article 171 of the EEC Treaty. In that judgment, the Court had held that, in applying to sparkling wines with a denomination of origin a rate of VAT higher than that applied to sparkling wines produced within the country, Italy had not complied with the provisions of Article 95 of the EEC Treaty.

37. The Court also delivered several judgments on taxation in 1987, following actions brought by the Commission, thus building up a case law of ever-increasing importance on this subject (132 judgments delivered so far on taxation, of which 39 were based on the procedure laid down in Article 169 of the EEC Treaty).

One case was brought against the Netherlands and concerned the failure by that Member State to levy VAT on official functions carried out by notaries and bailiffs. In its judgment in Case 235/85, the Court defined the terms 'economic activities' in Article 4 (2) of the Sixth VAT Directive and 'bodies governed by public law' in

article 4 (5). The Court held that 'economic activities' also include services supplied by notaries and bailiffs in the Netherlands, in so far as they are carried out on a permanent basis and for remuneration; the Court also held that any exemption from VAT must be express and precise, and that in the light of the objectives of the Sixth Directive the exemptions must be interpreted restrictively.

Another judgment was delivered, this time against Italy, in Case 184/85. That Member State was found to have failed to fulfil its obligations by having introduced and maintained in force an excise duty on fresh bananas, applicable to bananas originating in other Member States, particularly those coming from the French Overseas Departments, a form of taxation contrary to Article 95 of the EEC Treaty.

On the other hand, in Cases 356/85 and 196/85 the Court held that the differential taxation of wine and beer applied by Belgium in relation to VAT and the system of taxation of sweet natural wines and liqueur wines applied by France were both in conformity with Article 95.

Other judgments are expected shortly, since eight new cases were commenced by the Commission before the Court in 1987, bringing to 15 the number of cases at present pending on questions of taxation following an action by the Commission.

38. Finally, several reasoned opinions were issued by the Commission.

These concern primarily a failure on the part of Member States to observe Article 95 of the EEC Treaty. The proceedings against Greece concern the differential taxation on importation of powdered cheese and plastic decorating materials; those against Denmark concern the taxation of cars. In relation to parafiscal charges<sup>(1)</sup>, the Commission also commenced a new case against France concerning a charge on the products of forestry businesses, apart from firewood, which are produced in that Member State or imported.

There are also cases of incorrect application of the taxation directives, particularly those concerning VAT, where certain cases may adversely affect the collection of own resources: Ireland, exemption for supplies by medical and paramedical professions and of corrective spectacles; United Kingdom, taxation of travel agencies; Italy, methods of reimbursement for foreign taxable persons; France, refusal of reimbursement of VAT paid on the importation of a pleasure boat and in con-

<sup>(1)</sup> See fourth report on the monitoring of the application of Community law, points 43 to 45.

nection with the system applicable to automatic games.

#### *Financial institutions and company law*

39. The major part of the Commission's work in connection with financial institutions is concerned with achieving an internal Community market involving the complete liberalization of the provision of financial services, both in the interests of the financial institutions themselves and in the interests of the consumer.

40. The Commission continued its work on freedom to provide services in insurance other than life assurance, on the basis of the judgments given by the Court in 1986 (\*).

41. The Commission gave absolute priority to the application of Community law in relation to motor vehicle insurance. This was because several Member States have still not put into effect the provisions on the elimination of checks on the green card of motorists from other Member States (Directive 5/84/EEC). Following complaints, the Commission examined the compatibility with Community law of the imposition in one Member State of a tax of a higher amount than that imposed on national cheques, where cheques emanating from other Member States are cashed or on the occasion of intra-Community banking transactions.

42. As regards company law and direct taxation, the correct application of the Community legislation is essential for two reasons:

- (i) as intra-Community trade and investments develop, the movement of capital is liberalized and 1992 approaches, more and more people are having to deal with companies which have their headquarters in another Member State. Such people need to know that they can be sure of a roughly equivalent level of protection whatever the Member State in which the company is established;
- (ii) the cross-frontier activities and cooperation of companies must be facilitated. Joint enterprises, mergers and takeovers can be more easily effected if there is a common core of company law.

43. The Commission's approach consists in following up all infringements that prevent the application of the principles just mentioned; thus, during the past year,

(\*) See fourth report on the monitoring of the application of Community law, point 88.

action has been taken against the following infringements:

- (i) Directive 78/660/EEC on the annual accounts of companies has been incorporated into national law in all the Member States except Italy, which has also so far failed to comply with the judgment of the Court given on 20 March 1986 in Case 17/85.
- (ii) The Commission sent a reasoned opinion to Belgium, France, the United Kingdom, Greece, Italy, Ireland and Luxembourg for failure to incorporate Directives 78/855/EEC concerning the merger of public companies and 82/891/EEC on the division of public companies.
- (iii) Greece, following the Commission's issue of a reasoned opinion in 1986 for its failure to incorporate Directives 68/151/EEC (publication concerning companies), 77/911/EEC (formation of public companies) and 78/660/EEC (annual accounts of certain forms of company), has notified the measures taken for this purpose. The Commission therefore terminated the proceedings in question.
- (iv) Greece, after the Commission had issued a reasoned opinion for its failure to incorporate Directive 85/303/EEC concerning indirect taxation on contributions of capital, notified the measures it has taken for this purpose.

#### *Free movement of agricultural products*

44. As regards the free movement of agricultural products, the infringements creating barriers to trade were in 1987 as numerous and varied as in the past, as the following examples show:

- (i) technical requirements relating to the presentation, quality or packaging of products, having the effect of limiting or discouraging imports: the Commission took action against this type of measure in the case of the restrictions imposed on the marketing or importation of butter, beef and veal in Greece, and fats and oils in Italy, and in the case of the German legislation reserving the use of a given bottle shape for certain national producers (Bocksbeutel);
- (ii) the fixing of minimum prices with the effect of discouraging and restricting imports, practised in Greece in relations to cheese, seeds and olive oil;
- (iii) the requirement of licences of prior authorizations on import imposed in relation to potatoes in Ireland, products of animal origin in the United Kingdom, frozen pigmeat in Greece, meat-based products in Greece, and live animals and fresh meat in Belgium;



- (iv) the system of currency licences as applied in Greece in order to control imports in the sectors of beef, veal and pigmeat, live plants, milk products (cheese) and cereals;
- (v) national measures of a veterinary, health and phytosanitary character or concerned with additives, prohibiting imports or making them impossible, such as measures concerning pasteurized milk in the United Kingdom, potato seeds in Ireland, and certain meat preserves in Germany;
- (vi) measures restricting trade based on the existence of a national market organization such as the arrangements applied to bananas in Greece;
- (vii) measures prohibiting exports or making them impossible, such as those affecting olive oil and raisins in Greece, and horses in France.

#### B. A PEOPLE'S EUROPE

##### *Economic and monetary policy*

45. At the present time, as regards transfers connected with tourism and other forms of travel (Article 106 of the EEC Treaty), the rules in all Member States are in line with the Commission's interpretation, stated in July 1984, of the Court's judgment in Joined Cases 286/82 and 26/83 *Luisi and Carbone v. Ministero del Tesoro*.

46. However, as regards transfers connected with tourist expenses of persons residing abroad, Greece (until the end of 1988) and Portugal (until the end of 1990) may maintain certain restrictions by virtue of a decision based on Article 108 (3) of the EEC Treaty and of transitional provisions in the Act of Accession, respectively.

##### *Internal market*

47. Much of the red tape encountered by travellers in the Community has to be looked at in the light of Articles 30 to 36 of the EEC Treaty. The steps taken in 1987 to resolve difficulties with vehicle registration have already been discussed (point 9).

48. The Commission's attention has also been drawn to difficulties facing travellers who carry medicines to

cover their medical needs during a stay in a Member State other than the one in which they live. The Commission feels that travellers should be allowed a large measure of latitude here, without of course depriving the authorities of their power to act in genuine cases of fraud. It has consequently asked several Member States to make their rules on the subject more flexible.

##### *Free movement of persons and freedom to provide services*

49. Alongside its efforts to give a fresh impetus to the free movement of Community citizens as part of the completion of the internal market, the Commission has also sought to ensure that existing Community rules are complied with, in particular by taking action against all cases of discrimination on grounds of nationality coming to its attention directly or through complaints by members of the public. The Court of Justice delivered judgment in two cases, and measures to comply with these judgments should be taken by the Member States concerned very shortly. In the course of the year the Commission referred four further cases to the Court, three concerning Greece and one concerning France. There are now six cases pending before the Court.

50. There was a further fall in the number of infringements of the directives adopted under Article 57 of the EEC Treaty with a view to ensuring the freedom of movement of persons practising a profession or occupation (doctors, nurses responsible for general care, dentists, midwives, lawyers, hairdressers, transport agents, vets, architects and pharmacists); there were nine, as compared with thirteen the previous year. There are now seven cases pending before the Court (five actions brought in 1986, one in 1985 and one in 1984).

51. To ensure the free movement of broadcast programmes in the Community the Commission is proceeding on two fronts. On 30 April 1986 it presented a proposal for a Council Directive concerning broadcasting activities, which is intended to coordinate various provisions of Member State law<sup>(1)</sup>. At the same time the Commission is seeking to ensure that all restrictions on free movement imposed by the laws of the Member States are brought to an end in accordance with the EEC Treaty.

52. The Commission delivered a reasoned opinion in one case of discrimination against foreign broadcasts contrary to Articles 59 and 62 of the EEC Treaty, and referred another case to the Court of Justice. Proceedings against Germany, initiated because foreign programmes broadcast from telecommunications satellites could not be relayed in the Land of Hesse, were

<sup>(1)</sup> Bulletin of the European Communities, Supplement 5/86.

terminated, as these programmes are in fact now being relayed.

53. An action was brought before the Court following long discussions with the Dutch authorities. In July 1984 the Netherlands introduced rules on the cable distribution of foreign television programmes (the '*Kabelregeling*'). These rules impose a total ban on the cable distribution of foreign programmes broadcast from telecommunication satellites where they contain advertising aimed specifically at the Dutch public. In the Commission's view this constitutes a form of discrimination which cannot be justified on grounds of public policy.

#### *Consumer protection*

54. Difficulties continue to arise in the monitoring of the application of the consumer protection rules, which are scattered over a number of different fields of Community activity. Consumers, who ought to be the first to benefit from a single Community market, still seem to display relatively little interest in the entitlements and openings which the Community rules offer them. The main steps taken by the Commission which are mentioned in this report (points 8 and 9) concerned foodstuffs and motor cars. In general it has to be said once again that consumers in the Member States seem to see the Community and the completion of the internal market as something of a threat to existing forms of consumer protection rather than as a fresh opportunity.

#### *Driving licences*

55. The Court censured Belgium and Italy (Cases 9/86 and 419/85) for failure to apply the Directive on Community driving licences. Belgium has now supplied the Commission with the draft of a Royal Decree intended among other things to bring its arrangements into line with the judgment; the Commission has certain reservations regarding the draft, and has put these to the Belgian Government.

56. The Commission continues to pay great attention to complaints reaching it from private individuals; in 1987 several cases were brought to its attention of difficulties encountered by citizens wishing to exchange a driving licence on taking up residence in another Member State.

#### *Indirect taxation*

57. Progress with the establishment of the common market has brought an increase in commercial dealings not only between firms but also between individuals in different Member States. To achieve a People's Europe

here such dealings must be facilitated, and in the tax field a number of practical measures have already been taken to simplify the day-to-day life of the ordinary European citizen, who now travels to other Member States more and more frequently, whether for a short trip or for an actual change of residence.

58. The Commission closely monitors compliance with the relevant directives and with the judgments of the Court of Justice in this field, and is awaiting the adoption of further measures currently before the Council.

Significant progress was made in one particularly sensitive area, the elimination of double taxation of second-hand goods bought by private individuals in another Community Member State<sup>(1)</sup>. The problem is expected to be resolved very shortly in several Member States which were not yet complying with the Court's judgments on the subject, or were doing so only in part, namely Denmark, Germany, France, Ireland, Luxembourg and the United Kingdom (the proceedings against the Netherlands have already been terminated)<sup>(2)</sup>. Italy has taken no steps to comply with the reasoned opinion sent to it, and the Commission has referred its case to the Court of Justice.

As regards the Directives on tax-free allowances for travellers it is likewise essential to ensure that the Community rules already laid down are applied in full. The Commission was obliged to send reasoned opinions to Denmark and Ireland, which decided to impose certain restrictions on tax-free allowances for travellers leaving the country only for a short period with effect from April 1987, as the Community legislation makes no distinctions on the basis of the duration of the trip. The two countries' action was strongly criticized by the European Parliament, which in a Resolution adopted on 14 May<sup>(3)</sup> asked the Commission to act rapidly to obtain a ruling from the Court of Justice if the governments concerned did not revoke these new discriminatory measures. There were separate Commission proceedings against Denmark concerning the tax-free allowance for alcoholic drink; Denmark

(1) The *Gaston Schul* judgments (Cases 15/81 and 47/84), and the judgment in Case 39/85 *Bergerès Becqué*, which extended the *Gaston Schul* rule to cover gifts received by private individuals

(2) Fourth report, point 68.

(3) OJ No C 156, 15. 6. 1987.

has imposed a quantitative limit on the tax free import of beer, but there is no provision for a limit of that kind in the relevant directive. Control procedures at borders have also to be facilitated here. The Commission sent reasoned opinions to France, Belgium and the United Kingdom, which required presentation of a special form in order to qualify for tax-free treatment, whereas the directive requires the presentation only of the invoice or an equivalent document. France and Belgium have since amended their legislation; the proceedings against the United Kingdom continue.

59. To round off this survey of cases related to the establishment of a People's Europe, it is worth mentioning the Court's judgment against Italy for failing to take the necessary measures to comply with two Council Directives adopted on 28 March 1983: Directive 83/181/EEC, which concerns exemption from value added tax on the final importation of certain goods, notably goods for charitable or philanthropic organizations, school outfits and scholastic materials, and samples of negligible value, and Directive 83/183/EEC, which concerns tax exemptions for permanent imports from a Member State of the personal property of individuals, in connection with a transfer of normal residence, in connection with the furnishing or relinquishment of a secondary residence, on marriage, or on acquisition by inheritance.

## II. OTHER QUESTIONS

### *Legal matters*

60. Following the adoption of Law No 1640/86, the Athens District Court appended an order for enforcement on the decisions taken against the Metalurgiki Halyps company. This put an end to the infringements of Article 92 of the ECSC Treaty which formed the subject of the Commission's reasoned decision of 23 December 1985.

### *Statistical matters*

61. In statistical matters the obligation imposed on a Member State is that of providing figures on a particular subject at stated intervals and in accordance with a stated procedure. What distinguishes infringements in this field is that where an obligation is of a repetitive character it can never be said have been finally complied with. The few infringements observed are generally a matter of delay in supplying the data required.

62. All the cases examined by the Commission in 1987 have only reached the formal notice stage, apart from

one case which was terminated immediately. Thus there were no reasoned opinions or referrals to the Court this year.

63. The case against Italy which was outstanding in 1986, and in which a Court judgment had already been delivered in 1985, remained open, as Italy had not yet put an end to the infringement. Italy's failure to furnish a complete statement of carriage of goods by road carried out by Italian nationals (Directive 78/546/EEC) led to the Court's judgment in Case 101/84; the information is not yet complete, as the steps taken by the Italian authorities with a view to resolving the problem have not yet resulted in the supply of satisfactory data.

### *Administrative matters*

64. On the question of pension rights, the Commission continued the infringement proceedings it had initiated against several Member States (Belgium, France, Luxembourg, the Netherlands and Germany). Giving judgment in December in Case 315/85 *Commission v. Luxembourg*, the Court of Justice rejected the Commission's argument that an official was always entitled to opt for the transfer of the actuarial equivalent of his pension rights even if the national scheme provided only for the transfer of the surrender value. Clearly this judgment has implications for the other proceedings in progress, which will now have to be reconsidered.

65. On the question of overlapping family allowances, the Court of Justice delivered judgments in Case 186/85 *Commission v. Belgium* and Case 189/85 *Commission v. Germany*, in which it upheld the Commission's view that Community family allowances are supplementary to national ones.

66. The infringement proceedings brought against Germany on account of the compulsory affiliation of Community officials to German sickness funds led to an amendment to the disputed German legislation on 27 January. The Commission therefore discontinued the proceedings before the Court (Case 261/86).

67. The various actions brought against Belgium regarding the position of Community officials employed in Belgium led to an agreement between the Community institutions and the Belgian Government signed on 3 April.

### *Budgetary matters*

68. Infringement proceedings against Germany and the Netherlands initiated with a view to recovering

unpaid VAT own resources, and default interest on the sums owing, were terminated when those Member States complied with the reasoned opinions delivered by the Commission. The Commission addressed reasoned opinions to Germany, Ireland and the United Kingdom in order to obtain payment of unpaid VAT own resources, with default interest, where the failure to pay resulted from infringements of Directive 77/388/EEC and amended Regulation (EEC) No 2892/77.

69. The Commission terminated proceedings concerning 'butter cruises' in Germany following payment of the sums requested. This concerned only the own resources aspect of the question; the legal status of the trips themselves is a separate matter.

70. As regards default interest on late payment of own resources, the Court found in the Commission's favour in two cases of special importance for the management of the Community's own resources. In Case 93/85 *Commission v. United Kingdom* the Court confirmed that Member States were bound to comply with an invitation from the Commission to bring forward the entering of own resources other than VAT resources if the Commission decided to make use of Article 10 (2) of Council Regulation (EEC) No 2891/77. In Case 70/86 *Commission v. Greece* the Court held that a bank strike did not represent *force majeure* justifying a delay in entering financial contributions; the strike was foreseeable, and the delay could have been avoided.

71. The Commission referred a case against Italy to the Court of Justice concerning delay arising from erroneous accounting in respect of certain customs duties. In two other cases Member States complied with Commission reasoned opinions.

#### Competitions

72. As regards the adjustment of national monopolies of a commercial character, the Commission in 1987 examined one case concerning France (the monopoly in potash fertilizers) and two concerning Greece (insurance of public property and the monopoly in petroleum products).

73. The French Government complied with the reasoned opinion on the monopoly in potash fertilizers delivered in 1985, and the Commission terminated the proceeding on 10 June.

74. Under the Treaty of Accession the Greek monopoly in petroleum products should have been adjusted by 31 December 1985; the observations submitted by the Greek authorities in the course of the infringement proceedings initiated in 1988 were not such as to make the Commission reconsider its view that the legislation in force is incompatible with Articles 30, 34 and 37 of the EEC Treaty. The Commission consequently sent Greece a reasoned opinion, on 26 May.

75. The Commission sent Greece a reasoned opinion concerning the insurance of public property on 23 February, saying that Greece had not taken the measures necessary to comply with Commission Decision 85/276/EEC concerning the insurance in Greece of public property and loans granted by Greek state-owned banks. The Commission later formerly noted that Greece had infringed its Treaty obligations by failing to comply with the Decision, and referred the case to the Court of Justice on 20 July.

76. The Commission also examined the refusal of the German Government to assist Commission officials in the enforcement of the competition rules. A reasoned opinion was sent on 4 June, and the Commission is now considering Germany's reply.

#### Environment

77. The monitoring of the application of environmental law was marked by two major developments in 1987. On 19 October the Council, and the representatives of the governments of the Member States meeting within the Council, adopted a Resolution approving the Fourth Action Programme on the Environment<sup>(1)</sup>. In the resolution the Council underlined the particular importance it attached to the implementation of the Community legislation on the environment. It invited the Commission to report to it and to Parliament on the action taken. The Fourth Programme identifies monitoring the application of the environmental rules in the Member States as one of the priorities for the period 1986 to 1992. The Commission has begun applying this new policy guideline. Accordingly:

- it has taken organizational steps to improve the monitoring of the implementation of environmental law,
- it has held meetings with senior officials responsible for water and waste management in the Member States,

(1) OJ No C 289, 29. 10. 1987.

- it has begun giving wider publicity to decisions under Article 169,
- it has promoted seminars and lectures in the Member States on the subject of the implementation of the Community rules.

78. Against the background of the European Year of the Environment, the Commission among other things sought to increase public awareness of difficulties with the implementation of the Community rules. The following are worth mentioning:

- (i) The texts of the roughly 100 environmental directives were drawn up and published in the nine Community languages.
- (ii) The European Environmental Bureau was helped with the preparation of brochures designed to inform its member organizations and individual members of the scope of the Community Directives on the conservation of wild birds (79/409/EEC), the quality of bathing water (76/160/EEC), and the major-accident hazards of certain industrial activities (82/501/EEC). The brochures are intended as part of a campaign to ensure that the directives are indeed implemented throughout the Community.
- (iii) A brochure was published informing private individuals in the Community of their rights under the environmental directives, and of the possibility of making complaints to the Commission.
- (iv) Awareness of the existence of Community environmental law among trade associations and environmental organizations was promoted by means of seminars, lectures, speeches, videotape, etc.

79. In 1987 the Court of Justice delivered judgment in ten environmental disputes between the Commission and Member States (Belgium, three cases; Italy, Germany, and the Netherlands, two cases each; Denmark, one case). In all of these the Court upheld the Commission's view of the interpretation and scope of the various directives; particularly important were the four judgments concerning the conservation of wild birds, against Italy (Case 262/85), Germany (Case 412/85), the Netherlands (Case 236/85), and Belgium (Case 247/85). The Commission delivered 24 reasoned opinions and made three new references to the Court in the environmental field.

A large proportion of complaints from the public concerned the conservation of wild birds and the quality

of drinking water and bathing water. This confirms the tendency noted in previous years, and shows that Community citizens are not yet sufficiently aware of the threats to other aspects of their environment, such as waste, air pollution and chemicals.

#### *Agricultural policy*

80. Infringements of specific market organization measures intended to achieve the objectives laid down in Article 39 of the EEC Treaty are of two kinds: either there is delay in applying the Community rules (which have to be applied promptly if they are to attain the effects desired by the Community legislature), or they are implemented incorrectly.

81. The Commission took action against delays in the application of the supplementary milk levy scheme in Italy, in the payment of abandonment premiums in respect of wine-growing areas in Italy, in the development of a computerized register of olive-growing data in Italy and Greece, and in the adoption of measures providing for penalties for infringements of the olive oil production aid scheme in France.

82. Incorrect application of Community rules affected the operation of the common organizations of the following markets:

- (a) milk, in the United Kingdom, by reason of certain activities on the part of the Milk Marketing Boards which affect prices;
- (b) cereals and olive oil, in Greece, by reason of state measures relating to official prices and to the buying-in of cereals which do not meet the criteria laid down in the Community rules;
- (c) fruit and vegetables, milk, and wine, in Italy, by reason of the grant of unlawful regional aid and the absence of quality controls for fruit and vegetables, the setting of milk prices at a stage within the exclusive competence of the Community, and the unjustified inclusion of certain wine-growing areas in the Lago di Caldaro region;
- (d) wine, in Germany, by reason of the unlawful increase in the natural alcoholic strength of Moselle wines, the acceptance of quality wines p.s.r. from outside the specified regions, and the ban on the use of rectified concentrated grape must in the preparation of local wines and quality wines p.s.r.;
- (e) milk, in France, by reason of the failure to reduce the total quantity guaranteed in proportion to the reduction in the period taken into account in determining the levy due (period of twelve months (365 days) replaced by a period of 52 weeks (364 days)).

83. As regards harmonization, the fields covered are: phytosanitary rules, seeds and plants, animal feeding-stuffs and veterinary law.

84. For failure to inform the Commission of national measures implementing Commission Directives:

— the Commission initiated proceedings under Article 169 of the EEC Treaty in fifteen new infringement cases, ten involving Greece and concerning seeds and plants, and five involving various Member States and concerning animal feedingstuffs,

— it delivered two reasoned opinions,

— it referred five cases to the Court of Justice, four of them concerning health and veterinary rules.

The Court of Justice censured Italy for failing to adopt the measures necessary to comply with eight directives concerning animal feedingstuffs and six veterinary law directives.

85. The Commission delivered three reasoned opinions in respect of national legislation failing to comply with Community directives in the phytosanitary sphere. Two of these cases were subsequently settled.

86. Looking at some characteristic features of infringements committed by Member States, it can be observed that in Italy most infringements continue to arise from problems of administrative infrastructure at frontiers and from the slowness and particularly the length of parliamentary procedures, which have repercussions particularly on the time taken to incorporate directives<sup>(1)</sup>. In Greece the large number of infringements still arises from the difficulty of no longer practising a national policy as regards imports, exports and intervention. In the United Kingdom and Ireland, many infringements have to do with the fact that those countries' geographical situation, which has preserved their agriculture from certain animal or plant diseases, encourages them to maintain a tradition of health or phytosanitary protection which culminates in restrictions on trade. As in previous years, there was also a larger number of infringements in the wine sector in Germany.

87. Finally, apart from the increasing number of cases in which the Commission has had to initiate or continue proceedings for failure to implement of failure

properly to implement judgments of the Court of Justice, it is worth drawing attention to the worrying failure on the part of Italy to comply with the judgment in Case 69/86, in which the Court censured Italy under Article 171 for failing to comply with its previous judgment in Case 322/82, holding that Italy was infringing the rules of quality control for fruit and vegetables.

#### *Fisheries*

88. The Community fisheries policy aims in particular at establishing Community arrangements for the conservation and management of fish stocks which ensure that they are exploited in a balanced fashion, and at the same time setting up a common organization of the market to allow fishing activities to develop rationally, to stabilize the market, and to ensure security of supply. A policy aimed at improving structures in the fishing industry completes the picture.

89. As regards the conservation and management of stocks, the Commission continued the infringement proceedings initiated against Member States which were not properly applying the Community rules on fishery inspections. The Commission took action in cases where Member States exceeded their catch quotas (overfishing in 1986 and 1987); proceedings are continuing. The question of overfishing by the Netherlands in 1983, 1984 and 1985 reached the Court of Justice for the first time in the course of 1987.

90. The Commission also seeks to ensure that the procedures for the control of freshwater and sea fishing laid down in the Community rules are complied with by the Member States. Here proceedings for infringement were initiated against Spain and Portugal.

91. The Commission sent reasoned opinions to France, Ireland, the Netherlands and the United Kingdom, who have not been supplying the information required by the common organization of the market in accordance with the Community rules. Failure to supply this information prevents the Commission from managing the common organization with proper effectiveness.

#### *Transport policy*

92. Italy informed the Commission of new legislation concerning combined road/rail transport, which it claims complies with the judgment of the Court of Justice in Case 2/84 *Commission v. Italy*, concerning the application of Council Directive 75/130/EEC. The Commission has reservations regarding both the form and the content of this legislation, which it has communicated to the Italian Government in a supplementary letter of formal notice.

<sup>(1)</sup> The enabling law of 16 April 1987 (published on the Gazzetta ufficiale of 13 May 1987, No 109) delegates power to the government for a period of one year to incorporate a number of Community directives into national law, and should speed up the process of incorporation.

93. There were fresh court judgments concerning admission to the occupations of road haulage operator and road passenger transport operator (Directives 74/561/EEC and 74/562/EEC), this time under Article 171 of the Treaty, for failure to comply with the previous judgments. As regards Directive 77/796/EEC on the mutual recognition of qualifications for these occupations, Italy still has not complied with the Court's 1983 judgment in Case 273/82. Infringement proceedings for failure to incorporate the three directives are in progress against Greece; for the Directive on access to the occupation of road haulage operator a reference to the Court of Justice is projected, and the cases of the other two Directives have been referred to the Court.

94. In Case 420/85 the Court of Justice censured Italy for failure to introduce tax reductions provided for in Directive 82/603/EEC which amends Directive 75/130/EEC concerning certain types of combined road/rail carriage of goods. The infringement proceedings against Greece were terminated.

95. France, Germany, the Netherlands and Belgium have not yet transposed the Directive laying down technical requirements for inland waterway vessels (Directive 82/714/EEC). Letters of formal notice have been sent to the first three. In the case of Belgium the matter has been referred to the Court of Justice (Case 307/86).

96. As regards Directive 83/416/EEC concerning the authorization of inter-regional air services, three Member States took national implementing measures and the Commission terminated the proceedings against them. There are still difficulties with France, where the case has been referred to the Court, and the United Kingdom, where a letter of formal notice has been sent.

97. As regards Directive 86/216/EEC amending Directive 83/416/EEC to take account of Portuguese accession, proceedings continue against four Member States, the other six having regularized their positions in the course of 1987.

98. Italy has not yet adopted measures to implement Council Directive 84/647/EEC on the use of vehicles hired without drivers for the carriage of goods by road. The proceedings against France were terminated.

99. The year was an important one for Directive 85/3/EEC on the weights and dimensions of certain road vehicles: all Member States have complied with the Directive, and the proceedings initiated have been terminated.

100. There are still difficulties with the transposal of Directive 85/505/EEC concerning the standardization of certain rules relating to authorizations for the carriage of goods by road between Member States. The Commission has initiated infringement proceedings against France, Greece, Ireland and the Netherlands.

101. Directive 85/347/EEC on the duty-free admission of fuel contained in the fuel tanks of commercial motor vehicles is now being applied throughout the Community. The last cases were closed in 1987.

#### *Energy policy*

102. The Commission continues closely to monitor movements in the prices of crude oil and petroleum products in the Community. To this end the Member States are required to transmit information to the Commission each quarter. The Commission had earlier commenced proceedings in the Court of Justice against Belgium for failure to provide information, but has now taken steps to discontinue the action; since the third quarter of 1986 the Belgian authorities have been supplying the information required within the time-limits laid down.

103. Under Directives 78/170/EEC and 82/885/EEC on the performance of heat generators for space heating and the production of hot water in new or existing non-industrial buildings, and on the insulation of heat and domestic hot-water distribution in new non-industrial buildings, Member States are required to inform the Commission of measures taken in this field and of the results obtained or anticipated from such measures. Infringement proceedings which had been initiated against Belgium, Denmark, Ireland and Luxembourg were terminated.

#### *Development cooperation policy*

104. In this sphere, the Commission's monitoring of the application of Community law is essentially designed to ensure observance by the Member States of various protocols concluded in the context of the Lomé Convention and of the Community acts arising from certain international agreements relating to products.

105. The Commission is following with particular attention the problems which importers of bananas from the ACP States seem to encounter in certain Member States.

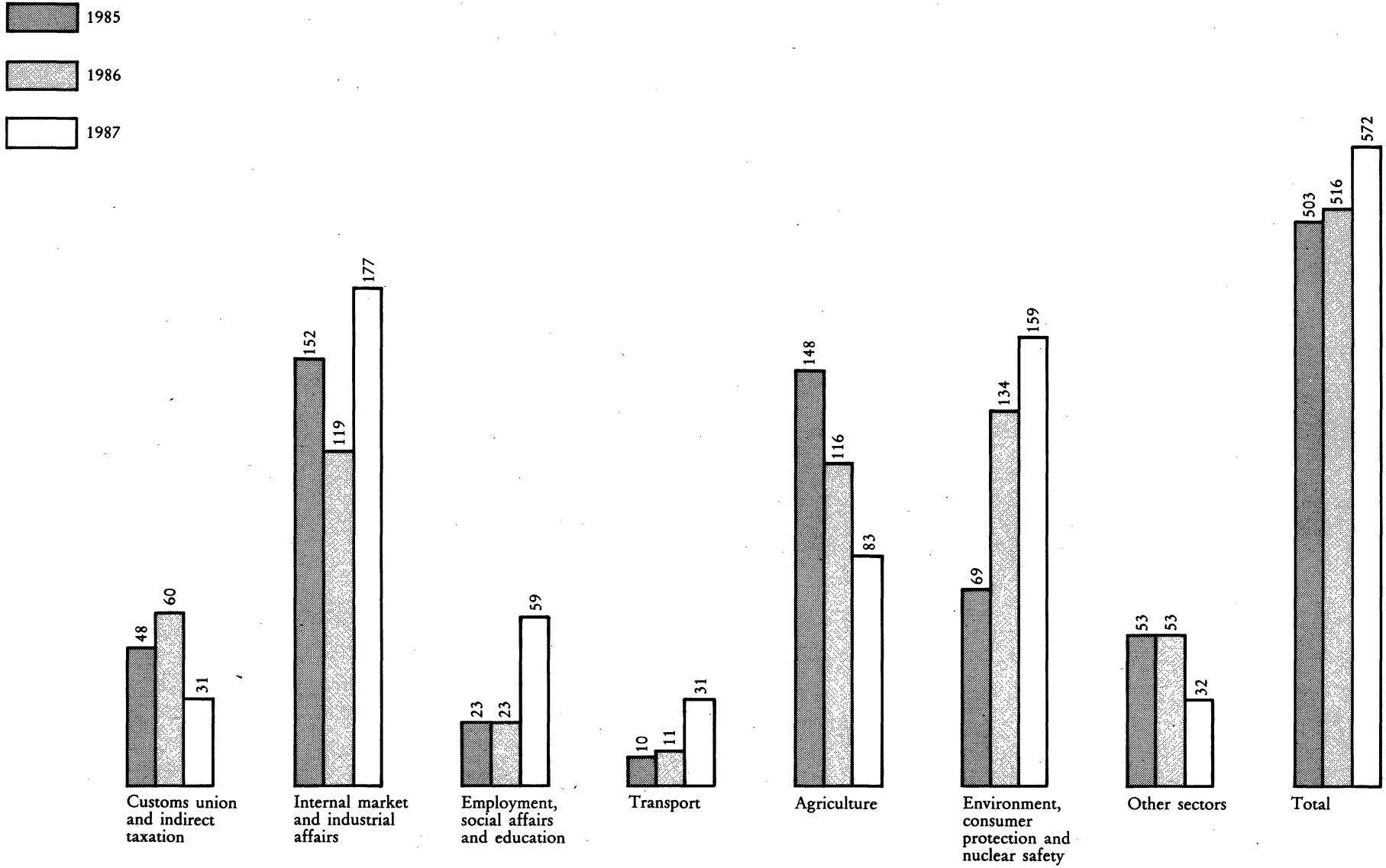
## No 1

## Infringement proceedings pursued since 1980 classified by stage of proceedings and Member State

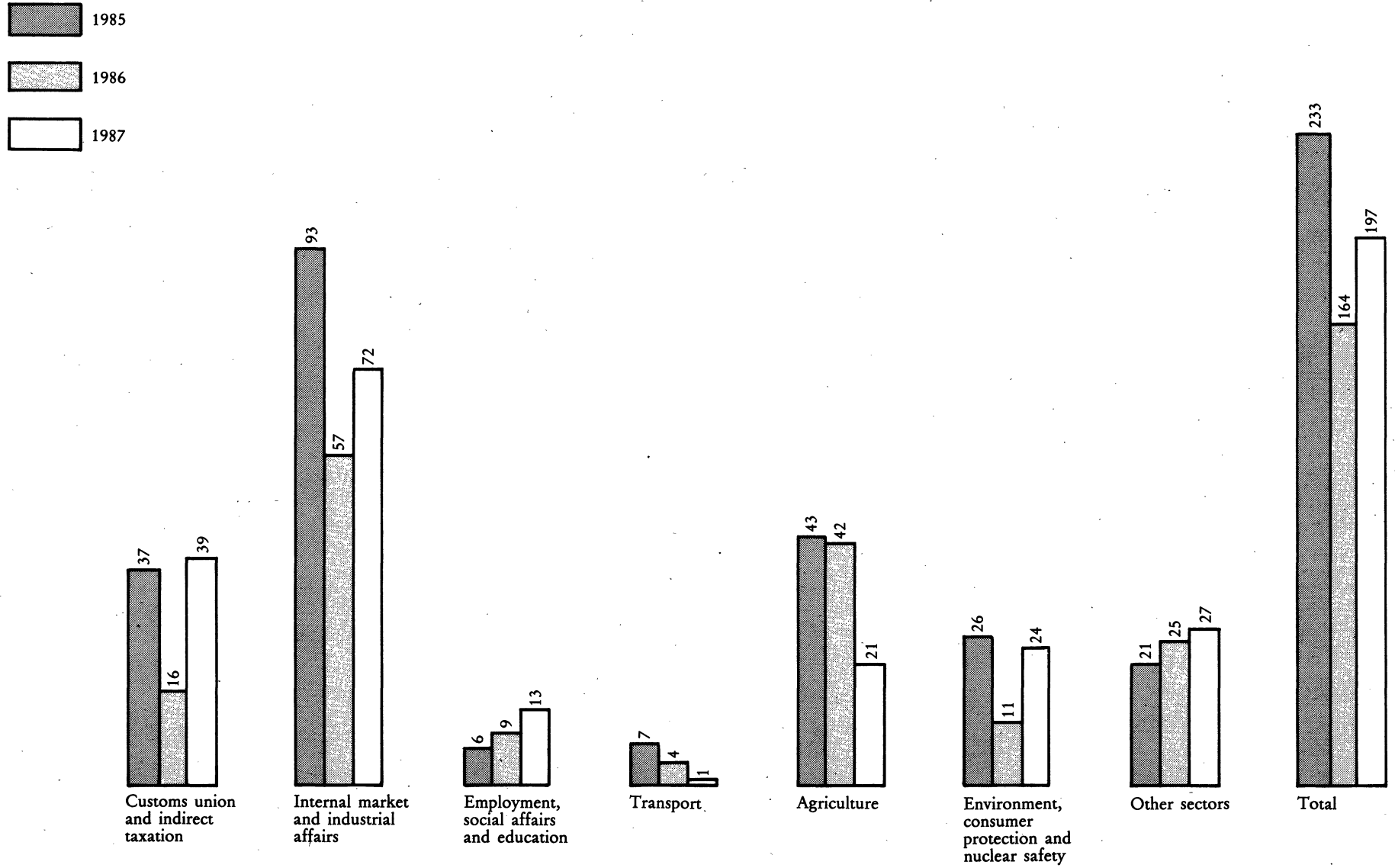
	Letter of formal notice								Reasoned opinion								Reference of the Court of Justice							
	1980	1981	1982	1983	1984	1985	1986	1987	1980	1981	1982	1983	1984	1985	1986	1987	1980	1981	1982	1983	1984	1985	1986	1987
B	34	29	27	34	55	68	56	55	10	26	18	8	17	37	25	28	8	9	8	4	4	23	15	7
D	15	22	26	16	36	29	40	65	3	14	15	8	13	17	17	17	1	2	4	4	7	9	11	2
DK	14	21	16	13	21	27	26	36	2	6	10	3	3	4	3	6	1	2	1	3	1	2	1	—
EL	—	—	8	26	60	69	106	77	—	—	2	4	27	30	24	28	—	—	—	2	4	10	11	11
E	—	—	—	—	—	—	22	32	—	—	—	—	—	—	—	8	—	—	—	—	—	—	—	1
F	34	39	68	55	92	93	69	66	10	22	33	21	29	36	30	29	4	5	8	12	14	14	8	8
IRL	25	28	30	16	33	33	44	46	5	4	17	6	12	10	8	24	1	3	3	1	3	9	2	3
I	39	64	66	69	67	70	61	73	19	41	34	21	26	61	31	27	11	20	14	12	12	31	18	21
L	26	17	30	24	28	37	43	26	5	19	8	2	6	16	12	10	2	2	3	—	3	6	4	2
NL	21	16	32	16	28	48	30	41	7	7	16	3	5	11	9	11	—	5	2	3	2	4	—	4
P	—	—	—	—	—	—	2	11	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
UK	19	20	32	20	34	29	37	44	7	8	4	7	10	11	5	9	—	2	2	1	4	5	1	2
Total	227	256	335	289	454	503	516	572	68	147	157	83	148	233	164	197	28	50	45	42	54	113	71	61



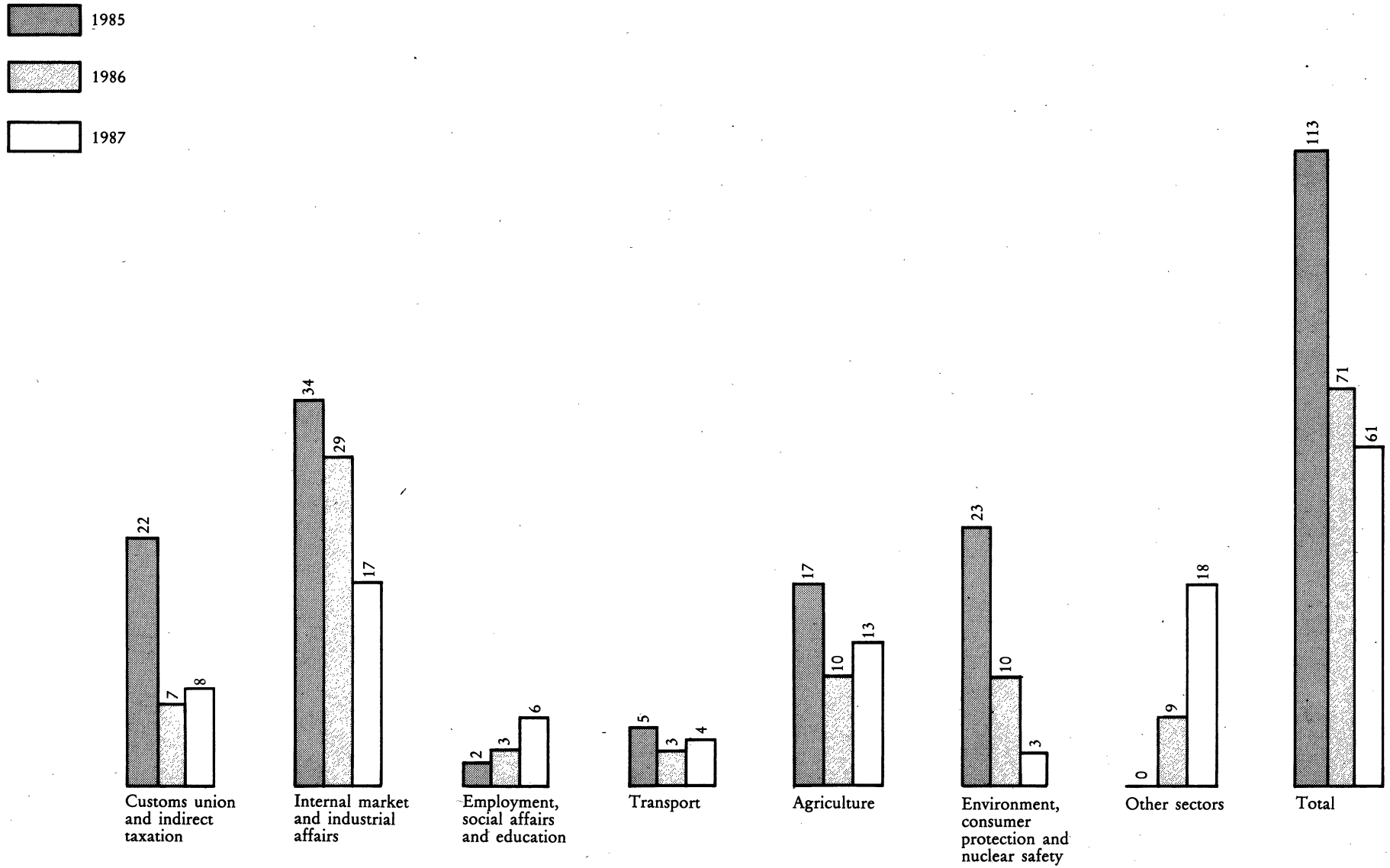
Number of letters of formal notices, 1985 to 1987, classified by sector



Number of reasoned opinions, 1985 to 1987, classified by sector



Number of references to the Court of Justice, 1985 to 1987, classified by sector



## Infringement proceedings pursued since 1980 classified by stage of proceedings and sector

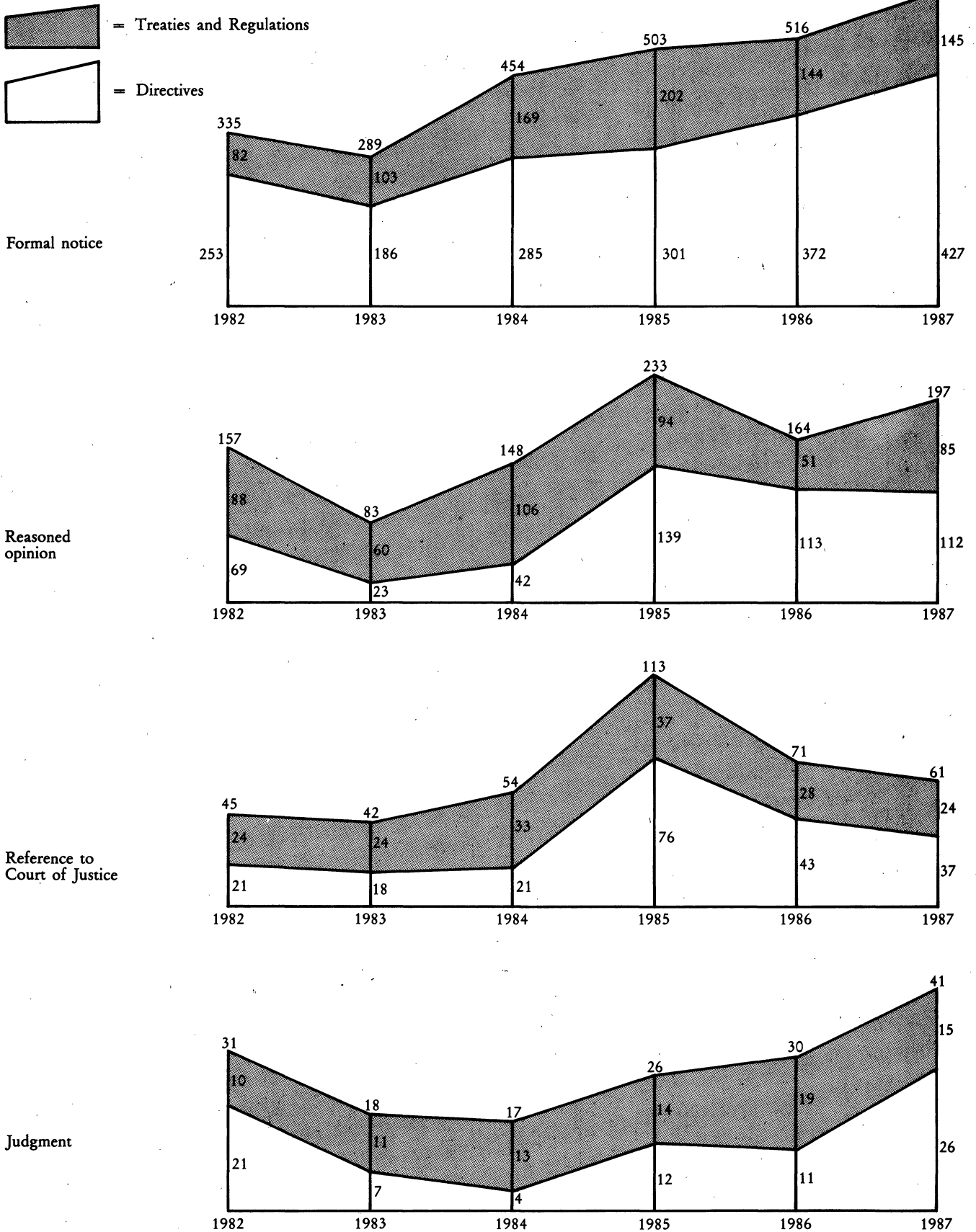
		Statistical questions	Customs union indirect taxation	Commercial policy	Economic and financial policy	Internal market and industrial affairs	Competition	Employment and social affairs	Agriculture	Transport	Development	Administrative questions	Environment and consumer protection	Fisheries	Financial control	Energy	Budgets	Legal Service	Financial institutions	Total
1980	Letter of formal notice		31			140	1	12	29	5			4	5						227
	Reasoned opinion		3				1	8	3	5			9							68
	Reference of the Court of Justice					25			2			1								28
1981	Letter of formal notice		38	3		92	3	16	67	5			27				5			256
	Reasoned opinion		10	1		79		18	31				3				5			147
	Reference of the Court of Justice		6			22		4	1		1	1	12							50
1982	Letter of formal notice	3	29			97	1	10	164	9			16	5		1				335
	Reasoned opinion	1	25			92	1	10	20	1			7							157
	Reference of the Court of Justice		9			21	3	3	8	1										45
1983	Letter of formal notice		31	1	2	111	9	9	75	5	1	2	35	4		1	2			289
	Reasoned opinion	1	16			40	3	6	14	2			1							83
	Reference of the Court of Justice		7			21	3	6	3	2										42
1984	Letter of formal notice		64	11		172	6	15	91	7	2	4	65	13		1	3			454
	Reasoned opinion	1	25	2	2	46	3	4	25	1		3	33			1	2			148
	Reference of the Court of Justice	1	11	1	1	23		3	7	3			2			1	1			54
1985	Letter of formal notice	1	48	2		152	7	23	148	10	1	5	69	4		6	24	2		503
	Reasoned opinion		37			93	9	6	43	7	1	5	26				2	2		233
	Reference of the Court of Justice		22		1	34	1	2	17	5	1	6	23				1			113
1986	Letter of formal notice		60	1		119	2	23	116	11			134	25		3	5	2	15	516
	Reasoned opinion		16			57		9	42	4		5	11	3		3	10		4	164
	Reference of the Court of Justice	1	7			29		3	10	3		4	10			1	2	1		71
1987	Letter of formal notice		31	4		177	5	59	83	31		1	159	11	1	1	6		3	572
	Reasoned opinion		39	1		72	5	13	21	1			24	6	1		5		9	197
	Reference of the Court of Justice		22			17	1	6	13	4			3	1			2			69

## Infringement proceedings initiated since 1980 classified by sector and legal basis

		Statistical questions	Customs union indirect taxation	Commercial policy	Economic and financial policy	Internal market and industrial affairs	Competition	Employment and social affairs	Agriculture	Transport	Development	Administrative questions	Environment and consumer protection	Fisheries	Financial control	Energy	Budgets	Legal Service	Financial institutions	Subtotal	Total	
1980	No measures notified		25			109		6	19	4			4							167	227	
	Not properly incorporated		1			12		4	2											19		
	Not properly applied					5		2	1											8		
	Treaty/Regulations		5			14	1		7	1				5						33		
1981	No measures notified		17			69		6	45				27							164	256	
	Not properly incorporated					5		1	1											7		
	Not properly applied		13			1		7	2	2										25		
	Treaty/Regulations		8	3		17	3	2	19	3							5			60		
1982	No measures notified					48			142				15			1				206	335	
	Not properly incorporated		1			5				3			1							10		
	Not properly applied	1	16			5		9	3	3										37		
	Treaty/Regulations	2	12			39	1	1	19	3				5						82		
1983	No measures notified		9			56		2	45	4			23			1				140	289	
	Not properly incorporated		2			3		3		1			10							19		
	Not properly applied		8		1	6			9				2							27		
	Treaty/Regulations		12	1	1	46	9	3	22		1	2		4			2			103		
1984	No measures notified		34			83		7	43				48							222	454	
	Not properly incorporated		6			24			1				15							46		
	Not properly applied		7			1	2	2	3				2							17		
	Treaty/Regulations		17	11		64	4	6	44		2	4		13		1	3			169		
1985	No measures notified		13			87		5	80	8			58			6				257	503	
	Not properly incorporated		3			5		7	5				10							30		
	Not properly applied	1	9					2	1				1							14		
	Treaty/Regulations		23	2		60	7	8	63	2	1	6		4			24	2		202		
1986	No measures notified		20			73		2	68	9			84			3			9	268	516	
	Not properly incorporated					3		11	1				32						4	51		
	Not properly applied		13			18		3	4	1			9				4		2	54		
	Treaty/Regulations		27	1		25	2	7	43	1			9	25			1	2		143		
1987	No measures notified		5			78		28	58	17			68			1			5	260	572	
	Not properly incorporated					1		3		6			30						2	42		
	Not properly applied		15			30		8	9	2			58				2		1	125		
	Treaty/Regulations		11			68	5	20	16	6		1	2	11	1		4			145		

No 7

Number of infringement proceedings pursued since 1982 classified by legal basis and stage of proceedings



**Number of infringement proceedings pursued since 1984 classified by Member State, legal basis and stage of proceedings**

	State of the infringement proceeding <sup>(1)</sup>	1984				1985				1986				1987			
		Directives			Treaties and Regulations	Directives			Treaties and Regulations	Directives			Treaties and Regulations	Directives			Treaties and Regulations
		No measures notified	Not properly incorporated	Not properly applied		No measures notified	Not properly incorporated	Not properly applied		No measures notified	Not properly incorporated	Not properly applied		No measures notified	Not properly incorporated	Not properly applied	
B	FN	27	10	2	16	33	5	1	29	39	4	6	7	22	6	13	14
	RO	6	2	1	8	17	5	—	15	13	3	1	8	12	1	6	9
	RCJ	1	2	—	1	8	7	2	6	6	2	2	5	4	—	1	2
D	FN	17	7	1	11	11	—	2	16	14	6	5	15	23	5	21	16
	RO	2	1	1	9	5	3	—	9	8	—	2	7	2	4	2	9
	RCJ	1	1	2	3	2	3	1	3	2	1	1	7	—	—	—	2
DK	FN	10	5	—	6	15	4	—	8	13	4	2	7	22	1	10	3
	RO	—	2	—	1	—	2	—	2	1	2	—	—	1	1	2	2
	RCJ	—	—	—	1	—	2	—	—	—	—	—	1	—	—	—	—
EL	FN	25	1	1	33	35	1	—	33	63	6	1	36	46	5	8	18
	RO	4	—	—	23	8	—	—	22	7	—	2	15	13	1	—	14
	RCJ	—	—	—	4	4	—	—	6	4	—	1	6	3	—	—	8
ES	FN	—	—	—	—	—	—	—	—	—	—	1	21	21	—	10	22
	RO	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3	5
	RCJ	—	—	—	—	—	—	—	—	—	—	—	—	—	—	1	—
F	FN	41	7	3	41	42	3	5	43	19	9	7	34	19	9	12	26
	RO	6	2	1	20	17	4	3	12	11	4	6	9	7	—	4	18
	RCJ	—	—	2	12	4	2	2	6	3	2	—	3	2	—	3	3
IRL	FN	24	2	1	6	21	1	1	10	31	8	13	9	29	6	5	6
	RO	6	2	2	2	6	1	—	3	10	4	6	11	9	—	8	7
	RCJ	—	1	1	1	4	1	1	3	8	2	2	6	1	—	1	1
I	FN	25	5	3	34	35	6	1	28	26	3	8	7	32	5	19	17
	RO	5	1	2	18	30	4	3	24	6	—	—	2	14	—	4	9
	RCJ	1	2	2	7	17	3	3	8	2	—	—	2	9	1	5	6
L	FN	22	1	—	5	29	4	—	4	35	2	2	4	18	—	6	2
	RO	2	2	—	2	13	—	—	3	10	2	—	—	7	—	—	3
	RCJ	—	3	—	—	4	—	—	2	3	1	—	—	2	—	—	—
NL	FN	16	5	1	6	21	4	2	21	15	2	4	9	22	1	6	12
	RO	1	1	2	1	6	3	—	2	6	—	2	1	4	1	—	6
	RCJ	1	—	1	—	1	1	1	1	—	—	—	—	—	1	1	1
P	FN	—	—	—	—	—	—	—	—	—	—	—	—	3	—	5	3
	RO	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	RCJ	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
UK	FN	15	3	5	11	15	2	2	10	13	7	5	12	20	4	10	10
	RO	1	2	2	5	4	—	5	2	1	1	2	1	2	2	2	3
	RCJ	—	—	—	4	—	—	2	3	—	1	—	—	1	—	1	—

(<sup>1</sup>) FN = Formal notice,  
RO = Reasoned opinion,  
RCJ = Reference to the Court of Justice.

## References to Court and judgments since 1980

Sector	Member State	Reference to the Court									Judgment for the Commission							Judgment for the Member State							
		1980	1981	1982	1983	1984	1985	1986	1987	1980	1981	1982	1983	1984	1985	1986	1987	1980	1981	1982	1983	1984	1985	1986	1987
Administrative questions	B	1					3	1			1					1	1								
	D						1	2									1								
	F							1																	
	L						1																		1
	NL						1									1									
Internal market and industrial affairs	B	7		3	2		3	5	1	1			1				1								
	D	1	2	1		2	1	4	1				1			1	1								
	DK	1	1					1												1					
	F	4	3	4	4	9	3	2	3	1			1	1		4			2			1		1	
	UK		1	1	1	1		1	1				1	1		1									
	GR				2	2	2	4						1	1	1	1								
	I	11	6	6	3	3	6	1	4	4	6	2	1	2	2	1	3							2	
	IRL	1	2	2	1	1	2		1		1	1													
	L	2		2			3	2	1					1											
	NL		1	1										1											
E									1																
Economic and financial policy	GR					1	1	1																	
State monopolies and competition	F				1																				
	I			1			1										1				1				
	GR									1															
	B																	1							
Budget	D					1		1								1									
	UK						1									1									
	I								1																
	NL									1															
	GR																	1							
Development	GR					1	1																		







## Court of Justice judgments delivered up to 31 December 1987 not complied with

*Judgments delivered since 1 July 1987*

## GERMANY

17. 9. 1987	Case 412/85	Wild birds	(A 119/84)
14. 10. 1987	Case 208/85	Dangerous substances	(A 286/83)

## BELGIUM

8. 7. 1987	Case 247/85	Wild birds	(A 118/84)
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## DENMARK

14. 10. 1987	Case 278/85	Dangerous substances	(A 32/84)
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## GREECE

17. 9. 1987	Case 70/86	Interest on late payments	Greece refuses to pay default interest until the Court publishes a corrigendum to the judgment. The amount owed by Greece which is indicated in the judgment is incorrect. The Commission has pressed the Court to publish a corrigendum as rapidly as possible. (A 362/84)
3. 12. 1987	Case 194/84	Failure to authorize transfer of funds on blocked accounts belonging to EC residents.	(A 39/83)

## ITALY

7. 7. 1987	Case 420/85	Combined transport	(A 82/84)
7. 7. 1987	Case 49/86	Mutual recognition of doctors' qualifications	Freshinfringement proceedings Annex ...
8. 7. 1987	Case 262/85	Wild birds	(A 124/84)
24. 11. 1987	Case 124/86	Tax exemptions for permanent imports of personal property	(A 421/84)
25. 11. 1987	Case 125/86	Exemption from VAT on final importation of certain goods	(A 422/84)

## NETHERLANDS

17. 9. 1987	Case 291/84	Protection of groundwater	(A 71/83)
13. 10. 1987	Case 236/85	Wild birds	(A 125/84)

*Judgments delivered prior to 1 July 1987*

*Cases where the Commission has been informed that measures are being taken (to end January 1988)*

## GERMANY

18. 9. 1986	Case 116/82	Wine Law 1971	Compliance with this judgment requires that production of several quality wines in Germany should cease. Talks have been going on with the German authorities for a year and a half in order to determine the details and to establish whether Community legislation should be enacted to allow a transitional period. (A 212/72)
18. 9. 1986	Case 48/85	Ban on the use of rectified grape must concentrate	Draft rules were laid before Parliament at the end of 1987. (A 30/83)

4. 12. 1986	Case 179/85	Bottling of <i>pétillant de raisin</i>	Legislative amendment in progress. (A 183/83)	
BELGIUM				
19. 10. 1981	Case 137/80	Transfer of pension rights	The fresh infringement proceedings (Case 383/85) have been suspended until 20 March 1988 at the request of the Belgian authorities, who intend to rectify the situation. (A 303/84)	
18. 3. 1986	Case 85/85	Tax on secondary residences	On 3 April 1987, the Belgian authorities and the Commission signed a protocol giving Community officials the same rights as persons registered in Belgian municipalities with reference to Article 12(b) of the Protocol on Privileges and Immunities. The tax is not now being collected from officials, but the sums collected earlier have not all been reimbursed. (A 46/85)	
7. 5. 1987	Case 186/85	Overlapping family allowances	The Belgian authorities have instructed the national family benefit funds to resume payment.  The Commission is assembling the facts necessary to establish the total owed to it. (A 19/83)	
4. 6. 1987	Case 134/86	Non-ionic surfactants	The process of implementing the directives is underway but is not yet complete. (A 374/84, A 375/84)	
17. 6. 1987	Case 1/86	Protection of groundwater against pollution	The Royal Order of 17 September 1987 is not considered satisfactory by the Commission. (A 281/84)	
FRANCE				
7. 2. 1985	Case 173/83	Restrictions on the export of waste oils	The French authorities have undertaken to amend the offending Decree to comply with the judgment. The amendment is awaited.	Fresh infringement proceedings (A 103/86)

9. 5. 1985	Case 21/84	Exclusion from the French market of postal franking machines manufactured by Pitney-Bowes Ltd	The responsible technical committee has recommended approval of these machines. The Minister should be granting approval shortly. (A 252/81)	
GREECE				
11. 12. 1985	Case 192/84	Discrimination in the award of grants for the purchase of tractors and other agricultural machinery	The Commission departments are studying the case in the light of Article 86 of the EEC Treaty. (A 110/83)	
12. 3. 1987	Case 176/84	Provisions establishing that only malt-based beers may be sold	Amendments to the legislation are under study. (A 4/82)	
ITALY				
15. 3. 1983	Case 145/82	Three directives on proprietary medicinal products		Fresh infringement proceedings: Annex B (A 53/85)
11. 10. 1983	Case 273/82	Recognition of qualifications of goods haulage and road passenger transport operators		Fresh infringement proceedings: Annex B (A 17/85)
7. 2. 1984	Case 166/82	Fixing the price of milk	Bill before Parliament	
11. 7. 1985	Case 278/83	Differential taxation of sparkling wines through the use for tax purposes of the designation of origin	As Italy had not yet complied with this judgment the Commission brought fresh proceedings under Article 171 of the EEC Treaty. The application was lodged at the Court of Justice on 3 August 1987 (Case 239/87). On 11 September 1987 the Italian Ministry of Finance issued a circular under which the rate of VAT on Community-produced sparkling wines in the category in question was lowered from 38 % to the 18 % charged on domestic sparkling wines. The Commission is studying the circular.	

## NETHERLANDS

20. 3. 1986	Case 72/85	Transfer of pension rights	The measures taken by the Dutch authorities are being studied in the light of the judgment in Case 315/85 <i>Commission v. Luxembourg</i> . (A 8/78)
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## UNITED KINGDOM

8. 11. 1983	Case 165/82	Equal treatment of men and women as regards access to employment	The United Kingdom authorities have taken measures, notifying them on 15 December 1986; they are generally satisfactory. One point is still under study, but here to the position appears satisfactory.
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2. 12. 1986	Case 23/84	Milk Marketing Boards, dual pricing system for butter, cream and skimmed milk	The UK authorities had already put an end to the infringements in practice before the judgment. Amendments to the legislation to take account of the judgment are being introduced in Parliament. (A 78/82)
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*Other cases (to end January 1988)*

## GERMANY

14. 2. 1984	Case 325/82	Exemptions from turnover tax and excise duties on imports (butter-buying cruises)	Fresh infringement proceedings: Annex B (A 320/85)
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4. 12. 1986	Case 205/84	Community co-insurance	On 13 January 1988 the Commission instructed its departments to draw up a report on the implications of this judgment. (A 126/83)
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12. 3. 1987	Case 178/84	Ban on the sale of beers not brewed solely from malted barley	Germany has only partially complied with the judgment, by allowing the additives generally permitted in all foodstuffs. The judgment has not been complied with in respect of the procedure for approving additives other than these. (A 5/82)
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7. 5. 1987	Case 189/85	Overlapping family allowances	The Commission is assembling the facts necessary to establish the total owed to it. (A 65/83)	
BELGIUM				
2. 2. 1983	Cases 68 to 73/81	Six environmental directives: titanium dioxide waste	The Court delivered a fresh judgment on 14 January 1988, in Case 227 to 230/85). (A 169 to 172/84)	
10. 4. 1984	Case 324/82	Retaining the list price as the basis for charging VAT on cars		Fresh infringement proceedings: Case 391/85. The Court delivered judgment on 4 February 1988. The judgment censures Belgium for failing to comply with the judgment in the earlier Case 324/82
12. 2. 1987	Case 390/85	Securities		Fresh infringement proceedings: Annex
12. 3. 1987	Case 9/86	Driving licences	(A 150/84)	
DENMARK				
4. 12. 1986	Case 252/83	Community co-insurance	On 13 January 1988 the Commission instructed its departments to draw up a report on the implications of this judgment. (A 57/82)	
FRANCE				
30. 4. 1986	Case 96/85	Replacement of doctors; dual practices		Fresh infringement proceedings: Annex
3. 6. 1986	Case 307/84	Discrimination against foreign nurses in access to public hospitals	Despite the judgment, appointment and establishment in permanent employment in public hospitals in still open to French nationale only; the requirement is imposed by Article 5 of the general staff regulations of officials, which now applies to established employees in hospitals too. The case is now being dealt with together with other cases concerning posts in health administration. (A 324/82)	



4. 12. 1986	Case 220/83	Community co-insurance	On 13 January 1988 the Commission instructed its departments to draw up a report on the implications of this judgment. (A 265/81)	
IRELAND				
4. 12. 1986	Case 206/84	Community co-insurance	On 13 January 1988 the Commission instructed its departments to draw up a report on the implications of this judgment. (A 127/83)	
ITALY				
15. 11. 1983	Case 322/82	Fruit and vegetables quality control		Fresh infringement proceedings: Annex A (A 68/85 — Case 69/86)
28. 3. 1985	Case 2/84	Authorization required for combined road/rail transport	Compliance partial and insufficient. Fresh letter of formal notice sent. (A 456/86)	
11. 7. 1985	Case 101/84	Statistics on domestic goods transport by road	(A 74/82)	Fresh infringement proceedings: Annex
6. 11. 1985	Case 131/84	Collective redundancies	(A 102/83)	
20. 2. 1986	Case 309/84	Delays in the payment of premiums for the abandonment of areas under vines	(A 79/83)	Fresh infringement proceedings: Annex
20. 3. 1986	Case 17/85	Annual accounts of companies	(A 306/82)	Fresh infringement proceedings: Annex
30. 4. 1986	Case 158/85	Export procedures for Community goods	(A 162/83) (A 168/83)	Fresh infringement proceedings: Annex

12. 7. 1986	Case 235/84	Employees' rights in the event of transfers of businesses		Fresh proceedings, for infringement of Article 171 of the EEC Treaty: failure to comply with the Court's findings on the Commission's second claim (absence of domestic legislation requiring employers to inform and consult workers affected by a transfer).
15. 10. 1986	Case 168/85	Nationality requirements (tourist guides, journalists, licensed pharmacists)		Fresh infringement proceedings: Annex
5. 11. 1986	Case 160/85	Admission to the occupation of road haulage operator and road passenger transport operator	(A 175/83) (A 176/83)	
15. 1. 1987	Case 365/85	Straight feedingstuffs	(A 241/83) (A 242/83) (A 245/83)	
27. 1. 1987	Case 275/85	Release of imported goods in stages	(A 183/84)	
29. 1. 1987	Case 361/85	Compound feedingstuffs	(A 244/83) (A 249/83) (A 251/83) (A 253/83)	
29. 1. 1987	Case 364/85	Tuberculosis and brucellosis; swine vesicular disease and classical swine fever; Enzootic bovine leukosis	(A 256/83) (A 258/83) (A 262/83)	
10. 3. 1987	Case 386/85	Swine vesicular disease and classical swine fever	(A 236/83) (A 259/83) (A 260/83)	
9. 4. 1987	Case 363/85	Undesirable substances in feedingstuffs	(A 248/83)	
7. 5. 1987	Case 184/85	Consumption tax on bananas		The tax is still being charged both on bananas originating in the Community and on those originating in non-member countries and in free circulation in the Community. (A 136/83)

7. 5. 1987 Case 419/85 Driving licences (A 160/83)

17. 6. 1985 Case 394/85 Additional milk levy (A 387/84)

NETHERLANDS

26. 3. 1987 Case 235/85 Tax status of notaries and sheriffs' officers

By letter of 21 October 1987 the Dutch authorities informed the Commission that they did not intend to comply with the judgment until the Council had taken a decision on the Commission's proposal for an Eighteenth VAT Directive, which would put an end to certain exemptions from VAT provided for in the Sixth Directive. This position is in violation of Article 171 of the EEC Treaty, and fresh Court proceedings will have to be brought against the Netherlands.

(A 153/83)

## No 11

## Review of significant judgments of national courts of final instance

In general, it can be said that the courts and tribunals of the various Member States apply Community law in full. They themselves give judgment on questions of Community law which have already been settled, where these arise, and they are increasingly referring matters to the Court of Justice for a preliminary ruling under Article 177 of the EEC Treaty. This is true on the whole as much of the lower courts as of courts of final instance.

Thus, the number of references made rose from 91 in 1986 to 144 in 1981<sup>(\*)</sup>. For 1987, they may be broken down by Member State and by court as follows:

Member State	Total	References by courts of final instance
Germany	32	10
Belgium	15	3
Denmark	5	2
Spain	1	—
France	36	3
Greece	17	—
Ireland	2	1
Italy	5	—
Luxembourg	3	3
Netherlands	19	14
Portugal	—	—
United Kingdom	9	1

The Commission has noted, moreover, in an analysis it made this year of the attitude of superior national courts towards Community law, a marked tendency towards increased compliance with Community law and a uniformity of decision-making by those courts.

The analysis, which will be published, examines for each Member State the approach, both past and present, adopted by superior courts towards the problems posed by conflicts between Community law and national law and the application by those courts of three basic principles of Community law: its primacy over subsequent national law, the direct effect of directives and the uniformity of judgments.

The conclusion drawn is that most national courts have abandoned the non-conformist positions observed in the past and are collaborating effectively in the implementation of Community law. The problems still outstanding are of a less fundamental nature. The attitude of some national courts is still tainted by misuse of the *acte clair* concept, a certain ignorance

of Community law and an occasional refusal to accept certain pronouncements by the Court of Justice.

Answering Parliament's call<sup>(\*)</sup>, the Commission has included the above information and the following review of some of the judgments of courts of final instance which highlight these remaining problems.

These judgments concern either cases in which the courts of final instance have disregarded the Court's judgments or misinterpreted Community law, or cases in which they have omitted, in breach of the last paragraph of Article 177, to refer a question to the Court for a preliminary ruling, whether through wrongful recourse to the concept of *acte clair* or through failure to take account of questions of Community law that have been put (A). Mention is also made of certain judgments of courts of final instance which adopt positions of principle guaranteeing respect for Community law (B).

It must be emphasized that this review serves only to provide information and does not claim to be exhaustive; the judgments referred to are those which the Commission has noted in legal journals or to which its attention has been drawn.

As the Commission has made clear on a number of occasions in regard to cases in which national courts disregard the legal force and the requirements of Article 177 of the Treaty<sup>(\*)</sup>, an infringement procedure may, where a national court fails to respect Community law, be initiated against the Member State in which the court is situated. However, such a procedure does not constitute the most suitable basis for cooperation between national courts and the Court of Justice. For that reason, where circumstances permit, the Commission endeavours in such cases to induce the Member States to ensure, without impairing the independence of the judiciary, that Community law is respected, by recourse to primary or secondary legislation or to administrative means. In other cases the European Parliament can play a valuable part by informing public opinion.

<sup>(\*)</sup> See, in particular, the reports on the monitoring of the application of Community law by the Member States prepared for the Committee on Legal Affairs and Citizens' Rights by Mr Lafuente López (doc. A2-305/87 of 22 February 1988) and Mrs Vayssade (doc. A2-112/85 of 9 October 1985), especially § 34, pp. 16 to 18 and the Resolution adopted by Parliament on this matter on 21 October 1985 (OJ No C 343, 31. 12. 1985, p. 8).

<sup>(\*)</sup> See, in particular, the Commission's answers to Written Question Nos 100/67 and 349/69 by Mr Westerterp, No 28/69 by Mr Deringer, No 608/78 by Mr Krieg and No 526/83 by Mr Tyrrell (OJ No 270, 8. 11. 1967, p. 2; OJ No C 20, 14. 2. 1970, p. 3; OJ No C 71, 17. 7. 1968, p. 1; OJ No C 28, 31. 1. 1979, p. 8, and OJ No C 268, 6. 10. 1983, p. 25).

<sup>(\*)</sup> In 1987 the Court also heard 174 direct actions and 77 staff cases; it delivered 208 judgments.

A.1. *French Cour de Cassation — Chambre criminelle — Judgment of 12 November 1986, No 85-95-751*

This is an instance of this high court misreading Community law which had not come to the Commission's notice when the 1986 Report was drawn up. The case concerned the customs arrangements applicable to goods on their return to France after they had been exported and stored in a customs warehouse in a third country.

Watch cases and straps were stored there with a view to being released for free circulation in that country or in other third countries. The Cour de Cassation refused in this case, without making a reference for a preliminary ruling, to apply the arrangements governing returned goods (Regulation (EEC) No 754/76), applying instead to the manufactured products in question a provision concerning only agricultural products in respect of which a refund has been made, despite the fact that, by virtue of the Regulation and under the circumstances, the applicant was entitled to reimport the goods duty-free within a period of three months.

2. *French Conseil d'État — Judgment of 23 December 1987, No 70127-70128 — Joseph Griesmar*

This judgment is an example of the misapplication of the *acte clair* theory. Mr Griesmar, an official of the European Communities on secondment from the French civil service, had appealed to the Conseil d'État against an order requiring him to pay certain sums in France by way of pension contributions; he considered that, as a result, he was being discriminated against compared with other French civil servants inasmuch as the contributions would not be taken into account for the purpose of calculating his French pension in view of this secondment to an international organization. On the arguments put forward based on Community law, the Conseil d'État merely asserted that it was clear from the contested decisions that they disregarded neither the principle of freedom of movement for workers nor Article 15 of the Protocol on Privileges and Immunities of the European Communities, which subjects Community officials to a system of special social security payments fixed by the Council. No grounds were given in support of this position.

3. *French Conseil d'État — Judgment of 7 October 1987 — Consorts Genty*

This judgment is another example of the undue application of the *acte clair* theory. When a Chinese earthenware jar of the Yüan period was being auctioned, the French authorities announced that its export would be prohibited. When the matter came before it, the Conseil d'État held that it was clear from the provisions of Article 36 of the Treaty of Rome, which authorizes restrictions on exports justified on grounds of the protection of national treasures

possessing artistic, historic or archaeological value', that they were applicable to this case. Since the Court of Justice has in fact rarely had occasion to interpret this provision of the Treaty, the Conseil d'État should, as a court of last instance, have made a reference for a preliminary ruling.

4. *English High Court — Queen's Bench Division (Judgment of 25 February 1987) — SA Magnavision v. General Optical Council*

This judgment raises a procedural question to do with the implementation of Article 177. In a first judgment, the court held that the answer to the question of Community law put was sufficiently clear not to require recourse to Article 177. In a second judgment, the court held that the conditions for appealing were not met, and as a result its first judgment became that of a court of last instance. In answer to an express request by the plaintiff that a reference for a preliminary ruling be made, it stated that the question of Community law had been resolved and that it was therefore no longer 'pending' before it. In taking this view, the High Court denied the plaintiff the opportunity of having the question of Community law examined by a court of final instance subject to the constraints of Article 177.

B.1. *Coimbra Court of Appeal — Judgment of 30 July 1987, No 32-86*

This judgment is noteworthy as being the first judgment of a Portuguese court of final instance ruling on a question of Community law, and what is more, in a manner in keeping with the case law of the Court of Justice. The case concerned the direct effect of a directive adopted prior to accession. Not only did the Court of Appeal interpret the Directive correctly, but it also held that private individuals could rely upon it despite the fact that it had not been incorporated into national law. This judgment is all the more remarkable as it relates to an aspect of Community law which courts in other Member States have been long in accepting as a legal precept (cf. attitude adopted by the French Conseil d'État and the Federal Constitutional Court in certain judgments mentioned in previous reports).

2. *Federal Constitutional Court — Judgment of 8 April 1987, 2 BvR 68/85 (Kloppenburger v. Federal Republic of Germany) — Judgment of 4 November 1987, 2 BvR 763/85 (Kloppenburger v. Federal Republic of Germany), 2 BvR 876/85 (Prim v. Federal Republic of Germany)*

By these judgments, the Federal Constitutional Court reversed the decisions of a German court on the ground that it had not submitted a question of Community law to the Court of Justice. They are therefore of key importance in ensuring the effectiveness of Community law.

The appeals to the Constitutional Court were against judgments of the Bundesfinanzhof delivered on 25 April 1985 in which the latter court refused to follow the case law of the Court of Justice on the direct effect of Community directives (\*). The Constitutional Court reiterated its previous finding that the Court of Justice is a 'legally competent judge' within the meaning of the German constitution (†); it observed that the Bundesfinanzhof had failed without proper reason to make a

reference for a preliminary ruling to the Court of Justice, had failed to fulfil its obligations under Article 177 and was in breach of the second sentence of Article 101 (1) of the Basic Law, which guarantees access to the 'legally competent judge'. Thus there is now in the Federal Republic a domestic legal remedy against the failure of German courts to discharge their duties under Article 177 and comply with Community law.

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(\*) See third report (OJ No C 200, 1. 9. 1986, p. 27).

(†) See fourth report (OJ No C 338, 16. 12. 1987, p. 1).



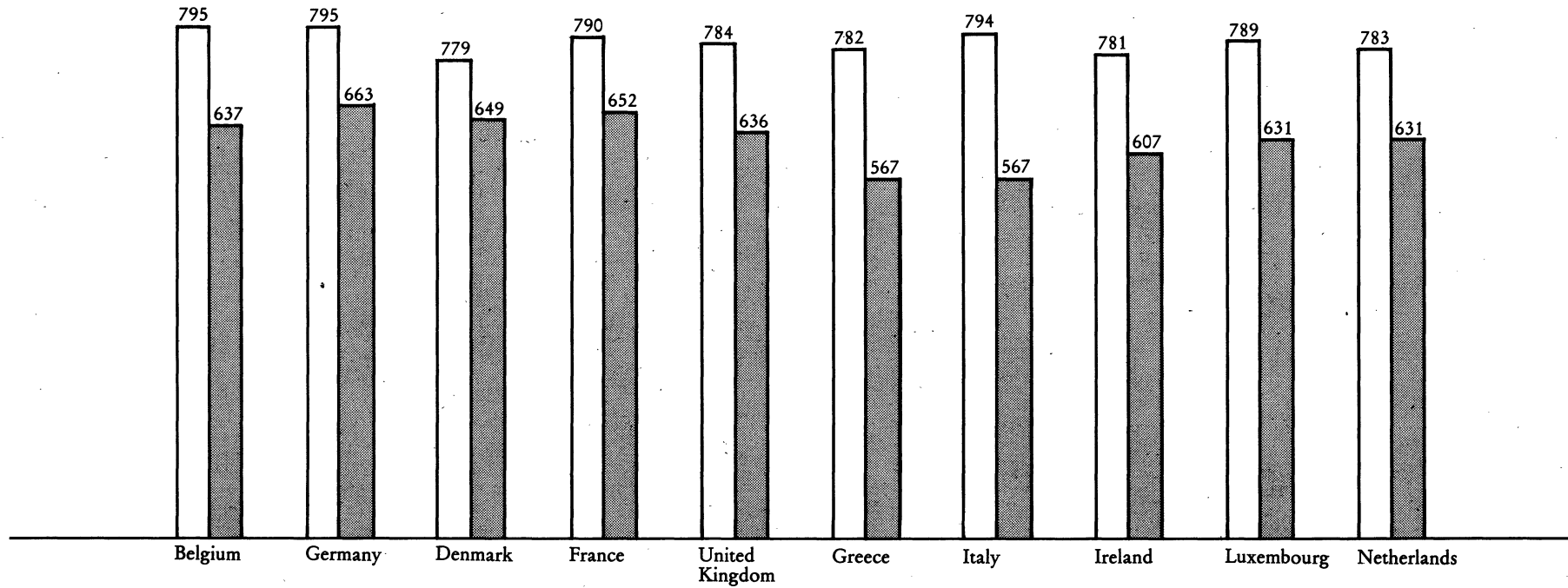




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		C	I	C	I	C	I	C	I	C	I	C	I	C	I	C	I	C	I	C	I	C	I	C	I	C	I	C	I
Budgets	1983	—	—	—	1	—	—			—	1	—	1	—	—	—	1	—	—	—	—	—	—			—		4	
	1984	—	—	—	1	—	—			—	—	—	—	—	1	—	—	—	1	—	—	—	—			—		3	
	1985	—	1	—	1	—	1			—	1	—	3	—	—	—	—	—	5	—	—	—	2			—		14	
	1986	—	1	—	3	—	—	—	—	—	1	—	1	—	—	—	—	—	2	—	—	—	—	—	—	—	—	9	
	1987	—	—	—	—	—	—	—	1	—	1	—	—	—	—	—	—	—	2	—	—	—	—	—	1	—		5	
Customs union	1982	—	—	6	1	—	—			2	—	—	1	4	—	—	—	—	—	—	—	—	—			12		2	
	1983	—	1	—	—	—	—			5	3	—	1	8	1	—	1	1	1	—	—	1	1			15		9	
	1984	—	—	—	—	—	—			1	1	—	—	3	—	—	—	1	1	—	—	—	—			5		2	
	1985	3	2	1	3	6	1			3	1	1	3	3	2	1	1	1	2	—	2	—	2			13		19	
Customs union and indirect taxation	1986	3	—	4	3	3	1	10	3	26	2	3	2	5	6	2	1	8	—	5	—	—	—	2	1	71		19	
	1987	6	3	4	3	5	2	11	6	16	3	4	3	8	8	1	5	31	1	—	1	3	3	4	6	93		44	
	1982	22	10	31	12	7	2			106	25	39	10	59	30	17	4	53	13	5	1	13	5			352		112	
	1983	24	12	31	15	9	9			117	50	29	23	94	23	19	9	51	28	3	8	21	15			399		192	
	1984	14	21	34	14	13	4			102	30	36	12	144	26	9	6	102	21	3	4	19	7			476		145	
	1985	28	31	45	24	14	12			106	41	55	26	200	22	16	18	104	38	3	13	14	19			585		244	
	1986	35	31	68	38	13	13	135	13	163	73	57	11	154	23	12	16	92	33	10	10	20	24	32	8	791		293	
	1987	28	15	121	32	16	9	153	27	142	36	64	23	81	21	38	14	141	27	4	11	22	26	40	19	850		260	

Transposal into national law of directives requiring transposal by 31 December 1987  
classified by Member State

□ Directives applicable as at 31 December 1987  
▨ Directives transposed as at 31 December 1987



## ANNEX A

## Infringements of the Treaties and of Regulations

## Contents

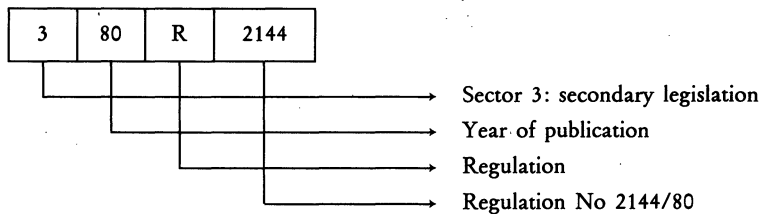
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## Legal basis

The indication of the legal basis provided here is derived from the document number in the Celex data base, which is itself derived from the act's own original number; it is made up as follows:

- one figure identifying the documentary sector (e.g. 1 = Treaties establishing the Communities, etc.),
- two figures identifying the reference year (year of publication, signature, etc.),
- one or two letters identifying the legal form (e.g. E (in sector 1) = EEC Treaty),
- a serial number representing the number given to the document on publication or the article number.

Example:



Sector	Form	
1	A B E F H K R G	<b>TREATIES ESTABLISHING THE COMMUNITIES; AMENDING AND ACCESSION TREATIES</b>  Euratom Treaty Accession Treaties for Denmark, Ireland, Norway and the United Kingdom EEC Treaty Merger Treaty Treaty amending certain budgetary provisions Accession Treaty for Greece ECSC Treaty Treaty amending certain financial provisions Treaty amending certain provisions of the statute of the EIB Greenland Treaty
2	A	<b>LAW RESULTING FROM COMMUNITY EXTERNAL RELATIONS</b>  Agreements with non-member countries
3	B C D L R X Y	<b>SECONDARY LEGISLATION</b>  Budget Censure Decisions (except ECSC Decisions of general scope) EEC and Euratom Directives ECSC recommendations EEC and Euratom Regulations ECSC Decisions of general scope Other acts (resolutions, opinions, etc.), published in OJ 'L' series (or old single series) Other acts published in OJ 'C' series
4	A D X Y	<b>COMPLEMENTARY LEGISLATION</b>  Intra-Community Agreements Decisions (of the representatives of the Governments of the Member State) Other acts published in OJ 'L' series (or old single series) Other acts published in OJ 'C' series
5	PC AP IP AC IC CC BP	<b>PREPARATORY DOCUMENTS</b>  Commission proposals EP Opinions (consultation) EP Opinions (own-initiative) ESC Opinions (consultation) ESC Opinions (own-initiative) Opinions of the Court of Auditors Acts preparatory to the budget

Sector	Form	
6		CASE-LAW OF THE COURT OF JUSTICE
	B	Observations
	C	Opinions of the Advocate-General
	J	Judgments
	O	Orders
	S	Attachment orders
	T	Third party proceedings
	V	Opinions of the Court of Justice
X	Other acts	
9		PARLIAMENTARY QUESTIONS
	E	Written questions
	H	Questions arising during Question Time
	O	Oral questions
	P	Petitions

*Note:* Sectors planned:

7 — National implementing measures.

8 — National case-law.

10 — Academic writing.

Sector	Legal basis	Inf. No	Member State	Subject	Stage of proceedings
External relations	157E113; 383R1226; 272A1219	A 482/85	Ireland	EEC—Cyprus agreement; restrictions on the importation of potatoes originating in Cyprus	Reasoned opinion
Economic and monetary policy	180H052	A 39/83	Greece	Failure to authorize transfer of funds on blocked accounts belonging to EC residents	Reference to the Court of Justice (Case 194/84) Judgment 3. 12. 1987
Internal market and industrial affairs	157E030	A 9/80	France	Refusal to market milk powder substitute	Reference to the Court of Justice (Case 216/84)
	157E030	A 252/81	France	Exclusion from the French market of postal franking machines manufactured by Pitney-Bowes Ltd	Reference to the Court of Justice (Case 21/84) Judgment 9. 5. 1985
	157E030	A 268/81	Denmark	Packaging for beers and soft-drinks	Reference to the Court of Justice (Case 302/86)
	157E030	A 4/82	Greece	Provisions establishing that only malt-based beers may be sold	Reference to the Court of Justice (Case 176/84) Judgment 12. 3. 1987
	157E030	A 5/82	Germany	Ban on the sale of beers not brewed solely from malted barley	Reference to the Court of Justice (Case 178/84) Judgment 12. 3. 1987
	157E030	A 29/82	France	Tax provisions applicable to newspaper publishers	Terminated
	157E030	A 51/82	Germany	Restrictions on imports of vermouth	Reasoned opinion
	157E030	A 97/82	France	Discrimination in the distribution of newspapers and periodicals	Terminated
	157E030	A 316/82	Belgium	Refusal to grant import licences for codeine	Reasoned opinion
	157E030	A 320/82	United Kingdom	Refusal to grant import licences for codeine	Reasoned opinion
	157E030	A 322/82	Italy	Grants for the purchase of domestically produced trams	Terminated
	157E030; 157E171	A 4/83	Italy	Rules on the production and marketing of vinegar	Terminated
	157E030	A 21/83	Italy	Ban on sales of bottled beer with swing stoppers	Reasoned opinion

Sector	Legal basis	Inf. No	Member State	Subject	Stage of proceedings
Internal market and industrial affairs (cont'd)	157E030	A 22/83	Italy	Law on the use of pesticides	Terminated
	157E030	A 43/83	Greece	Profit margins	Reference to the Court of Justice (Case 325/86)
	157E030	A 67/83	France	New definition of rum	Reference to the Court of Justice (Case 138/87)
	157E030	A 101/83	Belgium	Prices of pharmaceutical products	Reasoned opinion
	157E030; 157E037; 157E095	A 103/83	Greece	Pharmaceutical products	Reasoned opinion
	157E030	A 110/83	Greece	Discrimination in the award of loans for the purchase of tractors and other agricultural machinery	Reference to the Court of Justice (Case 192/84) Judgment 11. 12. 1985
	157E030	A 172/83	Italy	Grants for the purchase of buses and trams	Reference to the Court of Justice (Case 263/85)
	157E030	A 173/83	Germany	Import of particle board	Reasoned opinion
	157E030	A 183/83	Germany	Bottling of <i>pétillant de raisin</i>	Reference to the Court of Justice (Case 179/85) Judgment 4. 12. 1986
	157E030	A 224/83	France	Health and safety rules for the import of certain equipment and machinery	Reference to the Court of Justice (Case 180/85)
	157E030	A 107/84	France	Inspection measures for disposable syringes coming from the other Member States	Terminated
	157E030	A 200/84	France	Ban on use of lead salts in imitation pearls	Reasoned opinion
	157E030; 157E106	A 249/84	Greece	Import procedures and formalities	Terminated
	157E030	A 256/84	France	Import declarations for horsemeat	Reference to the Court of Justice (Case 75/87)
	157E030	A 257/84	Italy	Excessive customs formalities	Terminated
157E030	A 258/84	Belgium	Reimbursement of the cost of proprietary medicinal products	Reasoned opinion	

Sector	Legal basis	Inf. No	Member State	Subject	Stage of proceedings
Internal market and industrial affairs (cont'd)	157E030	A 266/84	Denmark	Packaging of beer and non-alcoholic beverages	Reference to the Court of Justice (Case 302/86)
	157E030; 379L0112	A 285/84	Greece	Import and marketing of fishery products	Terminated
	157E030	A 350/84	France	Prices and reimbursement for medicinal products	Terminated
	157E030	A 351/84	Italy	Origin marking on textile product labels	Reasoned opinion
	157E030	A 354/84	Germany	Marketing of milk substitutes	Reference to the Court of Justice (Case 76/86)
	157E030	A 371/84	France	Rules on public contracts	Reasoned opinion
	157E030	A 385/84	Germany	Protection of legitimate expectations: deep-frozen poultrymeat inspection measures	Reasoned opinion
	157E030	A 407/84	Italy	Parallel imports of motor vehicles	Terminated
	157E030	A 28/85	Italy	Prices of pharmaceutical products and medicines	Reference to the Court of Justice (Case 56/87)
	157E030	A 119/85	Italy	Difficulties in importing Belgian beer	Reasoned opinion
	157E030	A 138/85	Belgium	Obstacles to the import of liquid manure	Reasoned opinion
	157E030	A 140/85	France	Change of registration for second-hand motor vehicles	Terminated
	157E030	A 146/85	France	Parallel imports of antiparasitics	Reasoned opinion
	157E030	A 211/85	Italy	Marketing of beer	Reasoned opinion
	157E030	A 214/85	Belgium	Approval of coaches (turning circles)	Discontinued
	157E030; 157E052; 157E059	A 230/85	France	Preference given to SFP television productions	Reasoned opinion
157E030; 157E095	A 263/85	France	Seizure of a Cartier watch at customs	Reasoned opinion	



Sector	Legal basis	Inf. No	Member State	Subject	Stage of proceedings
<b>Internal market and industrial affairs</b> <i>(cont'd)</i>	157E030	A 269/85	France	Refusal to grant import licences for codeine	Reasoned opinion
	157E030; 157E005; 157E085	A 272/85	France	Book prices	Reasoned opinion
	157E030; 157E059	A 291/85	Germany	Inland waterway scrapping premiums	Reasoned opinion
	157E030	A 357/85	Belgium	Registration of imported vehicles (certificate of conformity and road worthiness tests)	Reasoned opinion
	157E030; 157E171	A 368/85	Italy	Ban on registration of used buses more than seven years old, of foreign origin	Terminated
	157E030	A 447/85	Belgium	Restrictions on the use of gelatin in certain food products	Reasoned opinion
	157E030	A 449/85	France	Restrictions on the use of gelatin in certain food products	Reasoned opinion
	157E052; 157E059; 157E030; 157E086; 157E090; 157E092; 377L0062	A 466/85	Italy	Installation of data processing systems reserved for Italian state-owned companies	Reference to the Court of Justice (Case 3/88)
	157E030; 157E059	A 479/85	United Kingdom	Buy British campaign; preferential credit terms for shipowners building in UK shipyards	Reasoned opinion
	157E030	A 500/85	Germany	Difficulties in the import of pâté	Reference to the Court of Justice (Case 274/87)
	157E030	A 6/86	France	Obstacles to the import of soft drinks	Reasoned opinion
	157E030	A 40/86	Belgium	Pharmaceutical prices; government/industry agreements	Reasoned opinion
	157E034	A 103/86	France	Rules on the disposal of waste oils	Reasoned opinion
	157E030	A 394/86	Greece	Difficulties in the import of flat glass	Terminated
	157E030	A 408/86	Germany	Difficulties in importing home brewing kits	Reasoned opinion
157E030	A 467/86	Ireland	Buy Irish campaign; certificates of conformity with Irish standards for cement	Reasoned opinion	

Sector	Legal basis	Inf. No	Member State	Subject	Stage of proceedings
Internal market and industrial affairs (cont'd)	157E030	A 46/86	Germany	Introduction of standards for asphalt membranes	Reasoned opinion
	157E030	A 49/87	Spain	Registration of imported second-hand vehicles	Reasoned opinion
	157E030	A 153/87	Spain	Ban on the sale of <i>pétillant de raisin</i> in champagne-type bottles	Reasoned opinion
	157E030	A 154/87	Italy	Ban on the sale of <i>pétillant de raisin</i> in champagne-type bottles	Reasoned opinion
	157E030	A 165/87	Greece	Profit margins for office equipment and supplies	Reasoned opinion
	157E030	A 215/87	Greece	Import of lubricants; discriminatory profit margins	Reasoned opinion
	157E030; 186I042	A 220/87	Spain	Decree 2698/86 on the import of cutlery, dinnerware and plumbing fittings	Reasoned opinion
	157E030	A 326/87	Spain	Approval procedure for ceramic sanitary ware	Reasoned opinion
	157E052; 157E059	A 182/83	Belgium	Medical analyses; obstacles to freedom to provide services and entitlement to maintain a secondary establishment	Terminated
	157E052; 157E059	A 267/83	France	Replacement of doctors; dual practices	Reference to the Court of Justice (Case 96/85) Judgment 30. 4. 1986
	157E052; 157E059	A 36/84	Italy	Nationality requirements (tourist guides, journalists, licensed pharmacists)	Reference to the Court of Justice (Case 168/85) Judgment 15. 10. 1986
	157E007; 157E048; 157E052; 157E059	A 182/84	Greece	Laws relating to frontier areas	Reference to the Court of Justice (Case 305/87)
	157E052	A 325/84	Italy	Access to real-estate loans and renting of housing	Reference to the Court of Justice (Case 63/86) Judgment 14. 1. 1988
	157E048; 157E052; 157E059	A 388/84	Greece	Requirement of Greek nationality for teaching	Reference to the Court of Justice (Case 147/86)
157E052; 157E059	A 100/85	Greece	Nationality requirement for tourist guides	Terminated	

Sector	Legal basis	Inf. No	Member State	Subject	Stage of proceedings
<b>Internal market and industrial affairs</b> <i>(cont'd)</i>	157E052; 157E059	A 264/85	Greece	Nationality requirement for lawyers	Reference to the Court of Justice (Case 38/87)
	157E052; 157E059	A 265/85	Greece	Nationality requirement for architects, engineers and land surveyors	Reference to the Court of Justice (Case 38/87)
	157E052; 157E059	A 266/85	Greece	Nationality requirement for pharmacists	Terminated
	157E052; 157E059	A 267/85	Greece	Nationality requirement for doctors and dentists	Terminated
	380D186; 386D0283	A 499/85	France	Freedom of establishment and freedom to provide services in overseas territories	Reasoned opinion
	157E052; 157E059	A 45/86	France	Nationality requirement for registration as a land surveyor and valuer	Reference to the Court of Justice (Case 227/87)
	157E048; 157E052; 157E059	A 123/79	Germany	Subsidies on services in film industry	Terminated
	157E048; 157E052; 157E059	A 124/79	France	Subsidies on services in film industry	Terminated
	157E048; 157E052; 157E059	A 125/79	Denmark	Subsidies on services in film industry	Terminated
	157E048; 157E052; 157E059	A 126/79	Italy	Subsidies on services in film industry	Terminated
	157E059	A 463/85	Netherlands	Restrictions on freedom to provide television services	Reference to the Court of Justice (Case 370/87)
157E059; 157E007	A 52/87	Germany	Restrictions on freedom to provide television services industry in Bremen	Reasoned opinion	
<b>Competition</b>	157E037	A 294/83	France	Potash fertilizers monopoly	Terminated
	157E005; 157E089	A 198/85	Denmark	Air transport — refusal to give assistance	Terminated
	385D0276	A 111/86	Greece	Insurance of public property	Reasoned opinion

Sector	Legal basis	Inf. No	Member State	Subject	Stage of proceedings
<b>Competition</b> <i>(cont'd)</i>	157E030; 157E034; 157E037	A 138/86	Greece	Petroleum products monopoly	Reasoned opinion
	157E005; 362R0017	A 72/87	Germany	Refusal to give assistance to Commission staff	Reasoned opinion
	186I048; 157E030	A 361/87	Spain	Adjustment of petroleum monopoly	Reasoned opinion
<b>Employment and social affairs</b>	371R1408	A 131/79	France	Supplementary allowance from the <i>Fonds national de solidarité</i> — refusal to export a social security benefit	Reasoned opinion
	157E051; 371R1408	A 15/83	Belgium	Deduction from pensions of a contribution to sickness-insurance scheme	Terminated
	157E048; 368R1612	A 313/84	Italy	Discrimination against research workers from other Member States	Reference to the Court of Justice (Case 225/85)
	368R1612	A 323/84	Belgium	Funds for providing minimum subsistence benefit	Discontinued
	368R1612; 157E048	A 336/84	Germany	Concept of normal housing	Reference to the Court of Justice (Case 249/86)
	371R1408	A 210/85	France	Calculation of unemployment benefits for frontier workers	Reasoned opinion
	157E007; 157E128	A 256/85	Belgium	Enrolment fee for students	Reference to the Court of Justice (Case 293/85)
	371R1408; 372R0574; 157E106	A 299/85	Greece	Refusal to pay pensions to Greek nationals resident in other Member States	Terminated
	157E048; 368R1612; 370R1251	A 391/85	Belgium	Free movement; discriminatory practices regarding income guaranteed to elderly persons	Terminated
	157E048; 368R1612; 157E171	A 411/85	Belgium	Concepts of public service employment and free movement of workers	Terminated
	157E007; 157E048; 157E128; 368R1612	A 435/85	Belgium	Discrimination in public financing; non-university higher education	Reference to the Court of Justice (Case 42/87)
157E007; 371R1408	A 468/85	France	Refusal to grant allowances from the <i>Fonds national de solidarité</i> to nationals of other Member States	Reasoned opinion	

Sector	Legal basis	Inf. No	Member State	Subject	Stage of proceedings
<b>Employment and social affairs</b> ( <i>cont'd</i> )	365R0109	A 249/86	France	Social security entitlements of nationals employed in Algeria	Reasoned opinion
	157E007; 371R1498	A 57/87	Belgium	Discrimination in the settlement of old-age pension entitlements	Reasoned opinion
	368R1612; 157E007; 157E048; 157E052	A 70/87	Germany	Equal treatment in respect of access to vocational training courses	Reasoned opinion
	157E048; 368R1612	A 160/87	Ireland	Nationality requirement for teachers' posts	Reasoned opinion
<b>Agriculture</b>	157E030; 370R1698	A 172/72	Germany	Wine Law 1971	Reference to the Court of Justice (Case 116/82) Judgment 18. 9. 1986
	368R0804; 378R1422; 379R1565	A 78/82	United Kingdom	Milk Marketing Boards, dual pricing system for butter, cream and skimmed milk	Reference to the Court of Justice (Case 23/84) Judgment 2. 12. 1986
	379R0337; 379R0338	A 30/83	Germany	Ban on the use of rectified grape must concentrate	Reference to the Court of Justice (Case 48/85) Judgment 18. 9. 1986
	157E030; 368R0804	A 41/83	Greece	Age of butter	Terminated
	378R1422; 379R1565; 157E030	A 61/83	United Kingdom	Milk Marketing Boards, dual pricing system for milk according to destination	Reference to the Court of Justice (Case 428/85)
	380R0456	A 79/83	Italy	Delays in the payment of premiums for the abandonment of areas under vines	Reference to the Court of Justice (Case 309/84) Judgment 20. 2. 1986
	157E030; 181H065	A 85/83	Greece	Ban on importation of bananas from ACP countries	Reference to the Court of Justice (Case 194/85)
	375R2759; 157E030	A 86/83	Greece	Import licence for pigmeat	Terminated
	379R0338	A 115/83	Italy	Lago di Caldaro wine	Reference to the Court of Justice (Case 141/87)
	368R0804; 157E030	A 155/83	United Kingdom	Milk products	Terminated
157E030; 157E106	A 185/83	Greece	Restrictions on intra-Community trade in meat	Terminated	

Sector	Legal basis	Inf. No	Member State	Subject	Stage of proceedings
Agriculture (cont'd)	157E030	A 1/84	Belgium	National rules on the marketing of fruit and vegetables	Reference to the Court of Justice (Case 255/86)
	368R0804; 379R0262	A 85/84	Italy	Marketing of fractionated concentrated butter	Reasoned opinion
	157E030; 157E036; 157E0171	A 105/84	United Kingdom	Pasteurized milk	Reference to the Court of Justice (Case 261/85)
	157E030	A 180/84	Greece	Restrictions on meat imports	Terminated
	372R1035; 157E030; 157E106	A 254/84	Greece	Obstacles to the import of fruit and vegetables	Terminated
	157E030; 157E106; 368R0234	A 268/84	Greece	Import of live plants	Terminated
	368R0805; 157E030	A 284/84	Greece	Ban on importing beef other than as carcasses or half-carcasses	Terminated
	375R2782; 377R1868	A 309/84	Italy	Forwarding of hatching statistics	Reference to the Court of Justice (Case 113/86)
	368R0805; 375R2759; 157E030	A 327/84	Germany	Export of agar preserved meat	Reference to the Court of Justice (Case 148/86)
	157E030; 157E106; 375R2727	A 341/84	Greece	Currency authorization required for importation of wheat	Reference to the Court of Justice (Case 240/86)
	157E189; 157E005; 379R0337	A 358/84	Germany	Increase in alcoholic strength of Moselle wines	Reference to the Court of Justice (Case 74/86)
	368R0804; 157E030	A 359/84	Luxembourg	National symbol refused for certain butters	Terminated
	379R0337; 157E030	A 360/84	Germany	Protection of the <i>Bocksbeutel</i> bottle	Reference to the Court of Justice (Case 87/86)
	157E030; 368R0805; 375R2759; 380R1837	A 384/84	Greece	Closure of the ports of Patras and Igoumenitsa for unloading livestock	Reasoned opinion
384R0857	A 387/84	Italy	Milk levy	Reference to the Court of Justice (Case 394/85) Judgment 17. 6. 1987	
157E005; 157E030; 157E036	A 389/84	Italy	Excessively long delays in carrying out animal and plant health checks at the Modane border post	Terminated	

Sector	Legal basis	Inf. No	Member State	Subject	Stage of proceedings
Agriculture (cont'd)	379R337; 157E030	A 16/85	Germany	Sparkling wines	Reasoned opinion
	157E171; 372R1035; 369R2638; 380R2150	A 68/85	Italy	Quality standards for fruit and vegetables	Reference to the Court of Justice (Case 69/86)
	157E030	A 73/85	France	Difficulties in selling the product yogho-yogho	Reasoned opinion
	380R1837; 382R0019; 383R0020; 157E113	A 101/85	Greece	Prices for sheep and goats imported from Hungary	Reference to the Court of Justice (Case 127/87)
	157E030	A 117/85	Greece	Quality standards for imported deep- frozen meat	Terminated
	366R0136; 157E030; 157E034	A 142/85	Greece	Obstacles to trade in olive oil	Reference to the Court of Justice (Case 272/86)
	157E171; 368R0804	A 242/85	Italy	Selling price for milk	Reference to the Court of Justice (Case 225/86)
	157E034	A 257/85	France	Formalities required on export of horses	Terminated
	157E030; 157E034	A 283/85	Netherlands	Law on the destruction of poultry offal	Reasoned opinion
	385E0341	A 292/85	Italy	Protection against swine fever	Reference to the Court of Justice (Case 11/86)
	157E030; 375R2777; 682J0040; 157E171	A 397/85	United Kingdom	Newcastle disease — restrictions on imports of poultry meat and eggs	Terminated
	157E171; 682J0074; 157E030; 375R2777	A 398/85	Ireland	Newcastle disease — restrictions on imports of poultry meat and eggs	Terminated
	157E030; 157E106; 368R0804	A 401/85	Greece	Maximum prices for cheese and other milk products	Terminated
	384R2261; 157E040; 375R2727	A 413/85	Greece	Recognition of olive oil producer organiz- ations: recognition of cooperatives only	Reference to the Court of Justice (Case 128/87)
157E030; 157E106; 375R2727	A 430/85	Greece	Import of wheat; revoking of author- izations and insistence on re-export	Reference to the Court of Justice (Case 240/86)	
157E034; 384R3444; 385R0626; 385R2146	A 462/85	Greece	Restrictions on export of dried grapes	Terminated	

Sector	Legal basis	Inf. No	Member State	Subject	Stage of proceedings
Agriculture (cont'd)	375R2727; 157E005; 157E093	A 480/85	Greece	Importation of feed grain, maize and barley; management of markets by Kydep	Reasoned opinion
	375R2727	A 25/86	Greece	Purchase of substandard durum wheat from 1982 harvest	Reference to the Court of Justice (Case 281/87)
	157E171; 683J0288; 157E030	A 99/86	Ireland	Restrictions on potato imports	Terminated
	366R0136; 157E034	A 108/86	Greece	Barriers to trade in olive oil	Reference to the Court of Justice (Case 272/86)
	157E106; 157E034; 386R0426	A 122/86	Greece	Refusal to authorize transfer of currency	Terminated
	387R0823	A 136/86	Germany	Natural alcohol strengths for quality wines p.s.r.	Reasoned opinion
	368R0234; 371R2358; 157E034; 157E030	A 137/86	Netherlands	Compulsory registration of exporters of agricultural products with a supervisory body	Reasoned opinion
	157E030; 366R0136	A 215/86	Italy	Restrictions on the marketing of oils and fats	Reasoned opinion
	384R3061; 384R2261	A 216/86	Greece	Computerized data files for olive oil	Reference to the Court of Justice (Case 286/87)
	384R3061; 384R2261	A 217/86	Italy	Computerized data files for olive oil	Reference to the Court of Justice (Case 294/87)
	368R0804; 384R1371	A 333/86	France	Additional levy — national implementing measures	Reasoned opinion
	366R0136; 157E030	A 403/86	Greece	Ban on the import and sale of soya oils	Reasoned opinion
	375R2727; 157E034	A 422/86	Greece	Refusal to grant export licences for maize	Reasoned opinion
	366R0136; 157E030	A 444/86	Greece	Maximum prices in olive oil trade	Reasoned opinion
	379R0337; 377R0516; 372R1035; 157E171	A 445/86	Italy	Aid from Sicilian region to wine growers, tomato growers and durum wheat growers	Terminated
157E030; 368R0804	A 469/86	Luxembourg	Health control certificates required for the import of pasteurized butter	Reasoned opinion	



Sector	Legal basis	Inf. No	Member State	Subject	Stage of proceedings
<b>Agriculture</b> <i>(cont'd)</i>	384R2262	A 199/87	France	Penalties for infringements of the rules on aid towards the production of olive oil	Reasoned opinion
<b>Transport</b>	369R0543; 385R3820	A 145/80	France	Road transport — failure to implement health and safety regulations	Discontinued
<b>Development</b>	Lomé Convention	A 392/84	Greece	Ban on importation of bananas from ACP countries	Reference to the Court of Justice (Case 241/85)
<b>Administrative affairs</b>	Staff Regulations	A 8/78	Netherlands	Transfer to Community pension scheme	Reference to the Court of Justice (Case 72/85) Judgment 20. 3. 1986
	157E005; 165F/PRO/PRI	A 19/83	Belgium	Family allowances from more than one source	Reference to the Court of Justice (Case 186/85) Judgment 7. 5. 1987
	165F/PRO/PRI	A 65/83	Germany	Family allowances from more than one source	Reference to the Court of Justice (Case 189/85) Judgment 7. 5. 1987
	157F/PRO/PRI; 157E171	A 303/84	Belgium	Transfer to Community pension scheme	Reference to the Court of Justice (Case 383/85)
	165F/PRO/PRI	A 304/84	Germany	Transfer to Community pension scheme	Reference to the Court of Justice (Case 146/86)
	165F/PRO/PRI	A 305/84	France	Transfer to Community pension scheme	Reference to the Court of Justice (Case 303/86)
	165F/PRO/PRI	A 306/84	Luxembourg	Transfer to Community pension scheme	Reference to the Court of Justice (Case 315/85) Judgment 17. 12. 1987
	165F/PRO/PRI	A 46/85	Belgium	Tax on secondary residences	Reference to the Court of Justice (Case 85/85) Judgment 18. 3. 1986
	165F/PRO/PRI	A 64/85	Belgium	Levy of property tax on EC officials	Reference to the Court of Justice (Case 260/86)
	165F/PRO/PRI	A 191/85	Belgium	Grants for the acquisition and renovation of buildings	Reasoned opinion
	165F/PRO/PRI	A 212/85	Belgium	Charges for non-residents at sports and cultural centres	Reasoned opinion
	165F/PRO/PRI	A 213/85	Belgium	Water consumption tariff for non-residents	Reasoned opinion
	165F/PRO/PRI	A 287/85	Germany	Compulsory membership for Community officials in sickness insurance schemes	Discontinued

Sector	Legal basis	Inf. No	Member State	Subject	Stage of proceedings
<b>Environment</b>	382R3626; 157E005	A 225/86	France	Rules on international trade in wild animal and plant species in danger of extinction	Reasoned opinion
<b>Fisheries</b>	383R0170; 382R2057; 383R0098; 383R3624; 384R0320; 385R0001	A 404/84	Netherlands	Overfishing 1983 and 1984	Reference to the Court of Justice (Case 290/87)
	382R2057; 383R0171	A 445/84	France	Fisheries; inadequate compliance with technical conservation measures	Reasoned opinion
	383R0170; 382R2057; 383R0098; 383R3624; 384R0320; 385R0001	A 354/85	Netherlands	Overfishing 1985	Reference to the Court of Justice (Case 290/87)
	157E052	A 394/85	Ireland	Lack of conformity with Community law of the Fisheries Amendment Act 1983	Reasoned opinion
	381R3796; 382R3191	A 188/86	Italy	Failure to supply information required by Community rules on fisheries	Reasoned opinion
	381R3796; 383R3598	A 189/86	France	Failure to supply information required by Community rules on fisheries	Reasoned opinion
	376R0101	A 218/86	Netherlands	Failure to notify information required by Regulation (EEC) No 171/83	Reasoned opinion
	381R3796; 383R3598	A 362/86	Ireland	Failure to supply information required by Community rules on fisheries	Reasoned opinion
	381R3796; 383R3598	A 363/86	Netherlands	Failure to supply information required by Community rules on fisheries	Reasoned opinion
	381R3796; 382R3191	A 364/86	United Kingdom	Failure to supply information required by Community rules on fisheries	Reasoned opinion
	382R2057	A 393/86	Belgium	Inspection procedures	Reasoned opinion

Sector	Legal basis	Inf. No	Member State	Subject	Stage of proceedings
<b>Financial institutions and taxation</b>	157E052	A 269/81	France	Refusal to grant to the French branches of foreign companies the benefit of tax credits on the same terms enjoyed by French companies	Terminated
	157E052; 157E059; 157E221	A 406/84	Greece	Banking legislation	Terminated
<b>Budgetary questions</b>	377R2891	A 181/83	United Kingdom	Interest on late payment of own resources	Terminated
	377R2891	A 362/84	Greece	Interest on late payments	Reference to the Court of Justice (Case 70/86) Judgement 17. 9. 1987
	378R1998; 377R2891	A 221/85	Germany	Interest on late payments: sugar storage	Terminated
	377R2891	A 355/85	Italy	Interest on late payments	Reference to the Court of Justice (Case 54/87)
	377R2891; 680J158; 682J325	A 393/85	Germany	Own resources; customs duties, VAT, interest payments; butter cruises	Terminated
	377R2892; 377R2891	A 60/87	Germany	Own resources from VAT; calculation of compensation for exemption of telecommunications	Reasoned opinion
	377R2891	A 61/87	Belgium	Failure to pay over customs duties on the import into Italy of consignments of non-Community butter	Reasoned opinion
	377R2891	A 98/87	Italy	Interest on payment of own resources from customs duties	Reasoned opinion
	375R2727; 377R2891; 379R1697; 157E005	A 358/87	Greece	Own resources, interest on late payments; Yugoslav maize presented as being of Greek origin	Reasoned opinion
	<b>Customs union</b>	383R1226	A 79/84	Ireland	Import of new potatoes originating in Cyprus
682J0199		A 437/84	France	Repayment of national charges having equivalent effect	Reference to the Court of Justice (Case 105/86)
682J0199		A 438/84	Italy	Repayment of national charges having equivalent effect	Reference to the Court of Justice (Case 104/86)

Sector	Legal basis	Inf. No	Member State	Subject	State of proceedings
<b>Customs union</b> <i>(cont'd)</i>	377R1535	A 126/84	United Kingdom	Civil aircraft exempted from customs duties and subsequently used as military aircraft	Reasoned opinion
	157E009; 157E028; 368R0950	A 342/84	Belgium	Duty-free importation of military equipment	Reasoned opinion
	157E009; 157E028; 368R0950	A 343/84	Denmark	Duty-free importation of military equipment	Reasoned opinion
	157E009; 157E028; 368R0950	A 344/84	United Kingdom	Duty-free importation of military equipment	Reasoned opinion
	157E009; 157E028; 368R0950	A 345/84	Italy	Duty-free importation of military equipment	Reasoned opinion
	157E009; 157E028; 368R0950	A 346/84	Luxembourg	Duty-free importation of military equipment	Reasoned opinion
	157E009; 157E028; 368R0950	A 347/84	Netherlands	Duty-free importation of military equipment	Reasoned opinion
	157E009	A 38/85	Germany	Special levy on the import of livestock	Reference to the Court of Justice (Case 18/87)
	157E009; 181H029	A 229/86	Greece	Bank charge for checking imported products	Reference to the Court of Justice (Case 229/87)
	186I035	A 62/87	Spain	Payment of <i>Mozos de Aduana</i> taxes	Reasoned opinion
	157E009	A 151/87	Greece	Customs duties on exports to non-Community countries	Reasoned opinion
	157E009; 157E012	A 158/87	Italy	Telegrams sent by veterinary services charged to importers of livestock	Reasoned opinion
	<b>Indirect taxation</b>	157E095	A 83/81	France	Parafiscal charge in horticulture
157E095		A 280/82	Denmark	Differential taxation in respect of excise duties on fruit wines	Terminated
157E095		A 330/82	Italy	Differentiated taxation of diesel-engined cars	Reference to the Court of Justice (Case 200/85) Judgment 16. 12. 1986
157E095; 157E171		A 66/83	France	Differential taxation of liqueur wines and naturally sweet wines	Reference to the Court of Justice (Case 196/85) Judgment 7. 4. 1987

Sector	Legal basis	Inf. No	Member State	Subject	Stage of proceedings
<b>Indirect taxation</b> <i>(cont'd)</i>	157E095	A 136/83	Italy	Consumption tax on bananas	Reference to the Court of Justice (Case 184/85) Judgment 7. 5. 1987
	157E095; 157E096	A 157/83	Ireland	Excise duty on beer	Reasoned opinion
	157E095; 157E096	A 158/83	Italy	Excise duty on beer	Reasoned opinion
	157E095; 157E096	A 187/83	Belgium	Excise duty on beer	Reasoned opinion
	157E095; 157E096	A 188/83	Luxembourg	Excise duty on beer	Reasoned opinion
	157E095; 157E096	A 189/83	Netherlands	Excise duty on beer	Reasoned opinion
	157E095; 157E096	A 190/83	United Kingdom	Excise duty on beer	Reasoned opinion
	157E095	A 264/84	Belgium	Differential taxation in respect of wine and beer	Reference to the Court of Justice (Case 356/85) Judgment 9. 7. 1987
	157E095	A 215/85	Ireland	Excise duty on table waters	Reference to the Court of Justice (Case 202/87)
	157E095	A 329/85	Denmark	Taxation of imported second-hand goods having the effect of double taxation	Reasoned opinion
	157E095	A 330/85	Germany	Taxation of imports of second-hand goods having the effect of double taxation	Reasoned opinion
	157E095	A 331/85	France	Taxation of imports of second-hand goods having the effect of double taxation	Reasoned opinion
	157E095	A 332/85	Ireland	Taxation of imports of second-hand goods having the effect of double taxation	Reasoned opinion
	157E095	A 333/85	Italy	Taxation of imports of second-hand goods having the effect of double taxation	Reasoned opinion

Sector	Legal basis	Inf. No	Member State	Subject	Stage of proceedings
<b>Indirect taxation</b> <i>(cont'd)</i>	157E095	A 334/85	Luxembourg	Taxation of imports of second-hand goods having the effect of double taxation	Reasoned opinion
	157E095	A 335/85	United Kingdom	Taxation of imports of second-hand goods having the effect of double taxation	Reasoned opinion
	157E095	A 503/85	Denmark	Motor vehicles	Reasoned opinion
	157E095; 157E171	A 36/86	Italy	Differential rates of duty on sparkling wines	Reference to the Court of Justice (Case 239/87)
	157E095	A 78/86	Greece	Differential rates of tax on imports of decorative articles made of ordinary plastic	Reasoned opinion
	157E095	A 80/86	Greece	Tax on imports of powdered cheese	Reasoned opinion
	157E095	A 83/86	Italy	Excise duties on rum	Reference to the Court of Justice (Case 323/87)
	157E095	A 219/86	France	Parafiscal charge on imports of forestry products	Reasoned opinion
	157E095	A 340/86	Greece	Discriminatory treatment of motor vehicles imported from other Member States	Reasoned opinion
<b>Miscellaneous</b>	152K092	A 200/85	Greece	Issue of a Euratom order for enforcement	Terminated

## ANNEX B

## Infringement of directives

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## Explanation of entries

78/546	= number of directive
(31. 12. 1980)	= deadline for incorporation of directive into national law
blank	= no measures notified by 31 December 1987 although measures may in fact have been taken/measures notified by MS currently under study/infringement proceedings decided but not yet initiated
yes	= national implementing measures notified
n.m.n.	= proceedings initiated or pursued on the grounds that no measures have been notified
n.p.i.	= proceedings pursued on the ground that the directive has not been properly incorporated into national law
n.p.a.	= proceedings pursued on the grounds that the directive is not being properly applied
1. 1. 1984	= deadline for incorporation by the particular Member State
A/74/82	= infringement number ( /82 = year in which proceedings were initiated)
Case 171/84	= number of case on Court of Justice register
Judgment 18. 3. 1980	= date of Court judgment
r.o.	= reasoned opinion

Directive	Subject	B	D	DK	F	UK	GR	I	IRL	L	NL
<b>Statistical questions</b>											
78/546 (31. 12. 1980)	Statistical returns — carriage of goods by road	yes	yes	yes	yes	yes	yes	A 74/82 n.p.a. Judgment 11. 7. 1985 Case 101/84	yes	yes	yes
<b>Internal market and industrial affairs</b>											
64/54 (1. 1. 1981)	Preservatives	yes	yes	yes	yes	yes	yes	A 278/84 n.p.a. r.o.	yes	yes	yes
65/65 (4. 8. 1966)	Proprietary medicinal products	yes	yes	yes	yes	yes	yes	A 29/80 n.p.i. Judgment 15. 3. 1983 Case 145/82  A 53/85 n.p.i. r.o.	yes	yes	yes
71/305 (29. 7. 1972)	Public works contracts	yes	yes	yes	yes	yes	yes	yes	A 407/86 n.p.a. reference Case 45/87	yes	yes
73/23 (21. 8. 1974)	Low voltage equipment	yes	yes	yes	yes	A 22/86 n.p.a. r.o.	yes	yes	yes	yes	yes



Directive	Subject	B	D	DK	F	UK	GR	I	IRL	L	NL
73/148 (23. 11. 1973)	Movement and residence	A 219/85 n.p.a. r.o.  A 145/86 n.p.a. reference Case 321/87  A 373/76 n.p.a. r.o.	yes	yes	yes	yes	yes	yes	yes	yes	yes
73/350 (1. 1. 1981)	Motor vehicles	yes	yes	yes	yes	yes	A 435/87 n.m.n. 169 letter	yes	yes	yes	yes
73/361 (1. 1. 1981)	Marking of wire- ropes and chains	yes	yes	yes	yes	yes	A 409/86 n.m.n. r.o.	yes	yes	yes	
75/34 (18. 12. 1975)	Right to remain	A 373/86 n.p.a. r.o.	yes	yes	yes	yes	yes	yes	yes	yes	yes
75/318 (22. 11. 1976)	Proprietary medicinal products	yes	yes	yes	yes	yes		A 29/80 n.m.n. Judgment 15. 3. 1983 Case 145/82  A 53/85 n.p.i. r.o.	yes	yes	yes

Directive	Subject	B	D	DK	F	UK	GR	I	IRL	L	NL
75/319 (22. 11. 1976)	Proprietary medicinal products	yes	yes	yes	yes	yes		A 29/80 n.m.n. Judgment 15. 3. 1983 Case 145/82  A 53/85 n.p.i. r.o.	yes	yes	yes
75/324 (1. 1. 1981)	Aerosols	yes	yes	yes	yes	yes	A 410/86 n.m.n. r.o.	yes	yes	yes	yes
75/363 (20. 12. 1976)	Doctors	A 85/82 n.p.i. Judgment 12. 2. 1987 Case 306/84	yes	yes	yes	yes	yes	yes	yes	yes	yes
76/434 (1. 1. 1981)	Marking of wire-ropes and chains	yes	yes	yes	yes	yes	A 412/86 n.m.n. r.o.	yes	yes	yes	yes
76/756 (1. 10. 1977)	Motor vehicles	yes	yes	yes	yes	A 232/84 n.p.i. reference Case 60/86	yes	yes	yes	yes	yes
76/767 (1. 1. 1981)	Pressure vessels	yes	yes	yes	yes	yes	A 413/86 n.m.n. 169 letter	yes	yes	yes	yes
76/891 (1. 1. 1981)	Electrical energy meters	yes	yes	yes	yes	yes	A 414/86 n.m.n. 169 letter	yes	yes	yes	yes

Directive	Subject	B	D	DK	F	UK	GR	I	IRL	L	NL
77/62 (22. 6. 1978)	Public supply contracts	yes	yes	yes	yes	yes	A 382/84 n.p.a. reference Case 84/86  A 257/86 n.m.n. r.o.	A 466/85 n.p.a. r.o.	yes	yes	yes
77/212 (1. 1. 1981)	Motor vehicles	yes	yes	yes	yes	yes	A 436/87 n.m.n. 169 letter	yes	yes	yes	yes
77/249 (24. 3. 1979)	Lawyers	yes	A 56/83 n.p.i. reference Case 427/85	yes	A 450/84 n.p.i. r.o.	yes	yes	yes	yes	yes	yes
77/536 (30. 12. 1978)	Tractors	yes	yes	yes	yes	yes	A 433/86 n.m.n. r.o.	yes	yes	yes	yes
78/686 (28. 1. 1980)	Dentists	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
78/1015 (1. 1. 1981)	Motor vehicles	yes	yes	yes	yes	yes	A 437/87 n.m.n. 169 letter	yes	yes	yes	yes
78/1027 (21. 12. 1980)	Veterinary surgeons	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
80/720 (27. 12. 1981)	Tractors	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes

Directive	Subject	B	D	DK	F	UK	GR	I	IRL	L	NL
80/767 (1. 1. 1981)	Public supply contracts	yes	yes	yes	yes	yes	A 257/86 n.m.n. r.o.	yes	yes	yes	yes
81/487 (1. 7. 1983/ 1. 7. 1984)	Fruit juice	yes	yes	yes		yes	yes	yes	yes	yes	yes
81/851 (9. 10. 1983)	Veterinary medicinal products	yes	yes	yes	yes	yes	yes	yes		yes	yes
81/852 (9. 10. 1983)	Veterinary medicinal products	yes	yes	yes	yes	yes	yes	yes		yes	
82/76 (31. 12. 1982)	Doctors	yes	yes	yes	yes	yes	yes	A 6/84 n.p.i. Judgment 7. 7. 1987 Case 49/86	yes	yes	yes
82/242 (8. 10. 1983)	Biodegradability of surfactants	A 374/84 n.m.n. Judgment 4. 6. 1987 Case 134/86	yes	yes	A 376/84 n.m.n. reference Case 185/86	yes	yes	A 378/84 n.m.n. reference Case 309/86	yes	yes	yes
82/243 (8. 10. 1983)	Biodegradability of surfactants	A 375/84 n.m.n. Judgment 4. 6. 1987 Case 134/86	yes	yes	A 377/84 n.m.n. reference Case 185/86	yes	yes	A 379/84 n.m.n. reference Case 309/86	yes	yes	yes

Directive	Subject	B	D	DK	F	UK	GR	I	IRL	L	NL
82/470 (2. 1. 1984)	Services incidental to transport	A 123/85 n.p.i. reference Case 283/86	yes	yes	yes	yes	A 127/85 n.m.n. r.o.	A 126/85 n.m.n. reference Case 310/86	yes	yes	yes
82/489 (23. 1. 1984)	Hairdressers	yes	yes	yes	A 96/85 n.m.n. reference Case 284/86	yes	yes		yes	yes	yes
82/621 (1. 1. 1983)	Electrical energy meters	yes	yes	yes	yes	yes	A 416/86 n.m.n. r.o.	yes	yes	yes	yes
82/806 (25. 11. 1983)	Dangerous substances	yes	yes	yes	yes	A 365/84 n.m.n. r.o. Case 255/87	yes	yes	yes	yes	yes
82/890 (21. 6. 1984)	Tractors	yes	yes	yes	yes	yes	A 435/86 n.m.n. r.o.	yes	yes	yes	yes
82/953 (30. 9. 1983)	Tractors	yes	yes	yes	yes	yes	A 436/86 n.m.n. r.o.	yes	yes	yes	yes
83/128 (1. 1. 1986)	Clinical thermometers	yes	A 192/86 n.m.n. r.o.	yes	yes	yes	yes	A 194/86 n.m.n. r.o.	yes	yes	yes

Directive	Subject	B	D	DK	F	UK	GR	I	IRL	L	NL
83/189	Technical standards	yes	yes	yes	yes	yes		A 169/86 n.p.a. r.o.  A 101/86 n.p.a. r.o.	yes	yes	yes
83/190 (30. 9. 1983/ 1. 10. 1983)	Tractors	yes	yes	yes	yes	yes	A 437/86 n.m.n. r.o.	yes	yes	yes	yes
83/229 (1. 1. 1986)	Materials and articles in contact with foodstuffs	yes	yes	yes	yes		A 494/85 n.m.n. r.o.	yes	A 492/85 n.m.n. r.o.	yes	yes
83/417 (1. 8. 1985)	Lactoproteins	yes	A 59/86 n.m.n. r.o.	yes	A 61/86 n.m.n. r.o.	yes	yes	A 64/86 n.m.n. r.o.	yes	yes	A 67/86 n.m.n. r.o.
83/478 (21. 3. 1986)	Dangerous substances	yes	yes	yes	A 186/87 n.m.n. 169 letter	yes	yes	yes	yes	yes	yes
83/575 (31. 12. 1984)	Measuring instruments	yes	yes	yes	yes	yes	yes	A 452/85 n.m.n. r.o.	yes	yes	yes
83/635 (1. 1. 1986/ 1. 1. 1987)	Preserved milk	A 378/86 n.m.n. 169 letter	A 379/86 n.m.n. 169 letter	yes	A 381/86 n.m.n. 169 letter	yes	A 383/86 n.m.n. 169 letter	A 384/86 n.m.n. 169 letter	yes	yes	A 387/86 n.m.n. 169 letter

Directive	Subject	B	D	DK	F	UK	GR	I	IRL	L	NL
84/47 (1. 1. 1985)	Electrical equipment	yes	yes	yes	yes	yes	A 417/86 n.m.n. 169 letter	yes	yes	yes	yes
84/291 (30. 4. 1985)	Pesticides	yes	yes	yes	A 161/86 n.m.n. r.o.	yes	yes	A 162/86 n.m.n. r.o.	yes	yes	yes
84/372 (1. 10. 1984)	Sound level of motor vehicles	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
84/414 (1. 1. 1986)	Thermometers	yes	A 197/86 n.m.n. 169 letter	yes	yes	yes	yes	A 199/86 n.m.n. reference Case 326/87	yes	yes	yes
84/500 (17. 10. 1987)	Ceramic articles in contact with foodstuffs			yes	yes			yes			
84/525 (26. 3. 1986)	Seamless steel gas cylinders	A 7/87 n.m.n. r.o.	A 3/87 n.m.n. 169 letter	yes	yes	yes	A 19/87 n.m.n. 169 letter	yes	A 26/87 n.m.n. r.o.	A 35/87 n.m.n. r.o.	yes
84/526 (26. 3. 1986)	Aluminium gas cylinders	A 8/87 n.m.n. r.o.	A 4/87 n.m.n. 169 letter	yes	yes	yes	A 20/87 n.m.n. 169 letter	yes	A 27/87 n.m.n. r.o.	A 278/87 n.m.n. 169 letter	yes
84/527 (26. 3. 1986)	Welded unalloyed steel gas cylinders	A 9/87 n.m.n. r.o.	A 5/87 n.m.n. 169 letter	yes	yes	yes	A 21/87 n.m.n. 169 letter	yes	A 28/87 n.m.n. r.o.	A 279/87 n.m.n. 169 letter	yes

Directive	Subject	B	D	DK	F	UK	GR	I	IRL	L	NL
84/528 (26. 9. 1986)	Lifting and mechanical handling appliances	A 10/87 n.m.n. r.o.	A 115/87 n.m.n. 169 letter	yes	A 17/87 n.m.n. r.o.	yes	A 22/87 n.m.n. 169 letter	A 116/87 n.m.n. r.o.	A 280/87 n.m.n. 169 letter	A 36/87 n.m.n. r.o.	A 117/87 n.m.n. 169 letter
84/529 (26. 9. 1986)	Lifts	A 11/87 n.m.n. r.o.	A 6/87 n.m.n. 169 letter	yes	A 18/87 n.m.n. r.o.	yes	yes	A 32/87 n.m.n. r.o.	A 29/87 n.m.n. r.o.	A 37/87 n.m.n. r.o.	A 40/87 n.m.n. 169 letter
84/532 (26. 3. 1986)	Construction plant & equipment	yes	yes	yes	yes	yes	A 24/87 n.m.n. 169 letter	A 33/87 n.m.n. r.o.	A 30/87 n.m.n. r.o.	A 38/87 n.m.n. r.o.	yes
84/539 (26. 9. 1986)	Electro-medical equipment used in medicine	A 12/87 n.m.n. r.o.	yes	yes	yes	A 45/87 n.m.n. 169 letter	A 25/87 n.m.n. 169 letter	A 34/87 n.m.n. r.o.	A 31/87 n.m.n. r.o.	yes	A 41/87 n.m.n. r.o.
85/1 (1. 7. 1985)	Units of measurement	yes	yes	yes	yes	yes	yes	A 2/86 n.m.n. reference Case 327/87	yes	yes	yes
85/146 (1. 1. 1986)	Measures of length	yes	A 202/86 n.m.n. r.o.	yes	yes	yes	yes	A 203/86 n.m.n. r.o. Case 325/87	yes	yes	yes
85/205 (1. 10. 1985)	Motor vehicles	yes	yes	yes	yes	yes	A 440/86 n.m.n. r.o.	yes	yes	yes	yes
85/384 (5. 8. 1987)	Architects	yes				yes					
85/432 (1. 10. 1987)	Pharmacists	yes									





Directive	Subject	B	D	DK	F	UK	GR	I	IRL	L	NL
86/96 (19. 9. 1987)	Prepackaged products	yes		yes		yes	yes		yes	yes	
86/217 (30.11.1987)	Tyre pressure gauges					yes					yes
86/312 (27. 9. 1986)	Lifts	A 473/87 n.m.n. 169 letter	yes	yes	yes	yes	A 474/87 n.m.n. 169 letter	A 475/87 n.m.n. 169 letter	A 476/87 n.m.n. 169 letter	A 477/87 n.m.n. 169 letter	yes
86/388 (1. 4. 1987)	Cellulose film in contact with foodstuffs				yes	yes				yes	
86/415 (1. 10. 1987)	Tractors	yes	yes	yes		yes				yes	
86/508 (1. 9. 1987)	Paints, varnishes, etc.										
86/562 (31. 12. 1986)	Motor vehicles	yes	yes	yes	A 415/87 n.m.n. 169 letter	yes	A 439/84 n.m.n. 169 letter	yes	A 416/87 n.m.n. 169 letter	A 417/87 n.m.n. 169 letter	A 418/87 n.m.n. 169 letter
87/19 (1. 7. 1987)	Proprietary medicinal products										
87/20 (1. 7. 1987)	Veterinary medicinal products										
87/21 (1. 7. 1987)	Proprietary medicinal products										
87/22 (1. 7. 1987)	High-technology medicinal products										

Directive	Subject	B	D	DK	F	UK	GR	I	IRL	L	NL
87/54 (7. 11. 1987)	Legal protection of semiconductor topographics		yes	yes	yes	yes					yes
87/94 (31. 12. 1987)	Straight fertilizers										
87/354 (31. 12. 1987)	Industrial products — indications of Member States										
87/355 (31. 12. 1987)	Measuring instruments				yes						
<b>Financial institutions and company law</b>											
73/239 (31. 1. 1975)	Taking up of business of direct insurance	yes	yes	yes	A 68/76 n.m.n. r.o.	yes	yes	yes	A 117/86 n.m.n. r.o.	yes	yes
78/473 (2. 12. 1979)	Community co-insurance	yes	A 126/83 n.p.i. Judgment 4. 12. 1986 Case 205/84	A 57/82 n.p.i. Judgment 4. 12. 1986 Case 252/83	A 265/81 n.p.i. Judgment 4. 12. 1986 Case 220/83	yes	yes	A 82/85 n.m.n. r.o.	A 127/83 n.p.i. Judgment 4. 12. 1986 Case 206/84	yes	A 83/85 n.m.n. 169 letter
78/660 (31. 1. 1982)	Annual accounts of companies	yes	yes	yes	yes	yes	yes	A 306/82 n.m.n. Judgment 20. 3. 1986 Case 17/85	yes	yes	yes

Directive	Subject	B	D	DK	F	UK	GR	I	IRL	L	NL
78/855 (12. 10. 1980)	Mergers	A 129/86 n.m.n. r.o.	yes	yes	A 130/86 n.m.n. r.o.	A 131/86 n.m.n. r.o.	A 132/86 n.m.n. r.o.	A 133/86 n.m.n. r.o.	yes	yes	yes
79/279 (30. 6. 1983)	Admission to official listing	A 9/84 n.m.n. Judgment 12. 2. 1987 Case 390/85	A 12/84 n.m.n. reference Case 359/85	yes	A 372/84 n.p.i. r.o.	yes	yes	yes	yes	yes	yes
80/390 (30. 6. 1983)	Listing particulars for admission to official listing	A 10/84 n.m.n. Judgment 12. 2. 1987 Case 390/85	A 13/84 n.m.n. reference Case 359/85	yes	yes	yes	yes	yes	yes	yes	yes
82/121 (30. 6. 1983)	Regular information to be published by companies	A 11/84 n.m.n. Judgment 12. 2. 1987 Case 390/85	A 14/84 n.m.n. reference Case 359/85	yes	yes	yes	yes	yes	yes	yes	yes
82/891 (1. 1. 1986)	Division of public liability companies	A 129/86 n.m.n. r.o.	yes	yes	A 130/86 n.m.n. r.o.	A 131/86 n.m.n. r.o.	A 132/86 n.m.n. r.o.	A 133/86 n.m.n. r.o.	yes	yes	yes
84/641 (30. 6. 1987)	Tourist assistance										
85/303 (1. 1. 1986)	Indirect taxes of capital	yes	yes	yes	yes	yes	A 185/86 n.m.n. r.o.	yes	yes	yes	yes
86/524 (30. 10. 1987)	Credit institutions										

Directive	Subject	B	D	DK	F	UK	GR	I	IRL	L	NL
<b>Employment, social affairs and education</b>											
68/360 (15. 7. 1969)	Movement and residence of workers	A 145/86 n.p.a. reference Case 321/87  A 219/85 n.p.a. r.o.  A 373/86 n.p.a. r.o.	yes	yes	yes	yes	yes	yes	yes	yes	yes
75/129 (19. 2. 1977)	Collective redundancies		yes	yes	yes	yes	yes	A 45/78 n.m.n. Judgment 8. 6. 1982 Case 91/81  A 102/83 n.m.n. Judgment 6. 11. 1985 Case 131/84	yes	yes	yes
76/207 (12. 8. 1978)	Equal treatment for men and women		yes	A 3/82 n.p.i. Judgment 21. 5. 1985 Case 248/83	yes	A 144/85 n.p.i. reference Case 312/86	A 131/80 n.p.i. Judgment 8. 11. 1983 Case 165/82  A 84/82 n.p.i. r.o.  A 143/85 n.p.i. r.o.	yes	yes	yes	yes

Directive	Subject	B	D	DK	F	UK	GR	I	IRL	L	NL
77/187 (16. 2. 1979)	Transfers of business	yes	yes	yes	yes	yes	yes	A 24/82 n.p.i. Judgment 10. 7. 1986 Case 235/84	yes	yes	yes
80/836 (3. 12. 1982)	Health protection ionizing radiation (Euratom)	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
80/987 (22.10.1983)	Protection of employees in the event of the insolvency of the employer	yes	yes	yes	yes	yes	A 116/86 n.p.i. r.o.	A 118/86 n.p.i. reference Case 22/87	yes	yes	yes
80/1107 (4. 12. 1983/ 4. 12. 1984)	Protection of workers — chemical, physical and biological agents	A 363/85 n.m.n. reference Case 296/87	yes	yes	yes	yes	yes	yes	yes	A 365/85 n.m.n. reference Case 297/87	yes
82/605 (1. 1. 1986)	Protection of workers from exposure to metallic lead	A 63/87 n.m.n. 169 letter	yes	yes	A 64/87 n.m.n. 169 letter	yes	A 65/87 n.m.n. 169 letter	A 66/87 n.m.n. 169 letter	A 67/87 n.m.n. 169 letter	A 68/87 n.m.n. 169 letter	A 69/87 n.m.n. 169 letter
83/477 (1. 1. 1987)	Protection of workers from exposure to asbestos	yes	yes	yes	yes	A 457/87 n.m.n. 169 letter	A 458/87 n.m.n. 169 letter	A 459/87 n.m.n. 169 letter	yes	A 460/87 n.m.n. 169 letter	A 461/87 n.m.n. 169 letter
84/466 (1. 1. 1986)	Radiation protection	yes	yes	yes	yes	yes	yes	A 271/86 n.m.n. 169 letter	yes	yes	yes



Directive	Subject	B	D	DK	F	UK	GR	I	IRL	L	NL
76/403 (9. 4. 1978)	Disposal of PCBs and PCTs	A 94/79 n.m.n. Judgment 2. 2. 1982 Case 71/81  A 172/84 n.m.n. reference Case 230/85	A 184/87 n.p.a. r.o.	yes	yes	yes	yes	yes	yes	yes	yes
76/768 (31.12.1980)	Cosmetics	yes	yes	A 325/85 n.p.i. r.o.	A 328/84 n.p.i. r.o.	A 220/86 n.p.i. r.o.	yes	yes	yes	yes	yes
78/176 (22. 2. 1979)	Waste from the titanium dioxide industry	A 135/79 n.m.n. Judgment 2. 2. 1982 Case 68/81  A 169/84 n.m.n. reference Case 227/85	yes	yes	yes	yes	yes	yes	yes	yes	yes
78/319 (22. 3. 1980)	Toxic and dangerous wastes	A 169/83 n.p.i. Judgment 2. 12. 1986 Case 239/85	A 185/87 n.p.a. r.o.	yes	yes	yes	yes	yes	yes	yes	yes



Directive	Subject	B	D	DK	F	UK	GR	I	IRL	L	NL
78/659 (20. 7. 1980)	Quality of fresh waters	yes	yes	yes	yes	yes	yes	A 71/85 n.p.i. reference Case 322/86	yes	yes	yes
79/409 (6. 4. 1981)	Conservation of wild birds	A 118/84 n.p.i. Judgment 8. 7. 1987 Case 247/85	A 119/84 n.p.i. Judgment 17. 9. 1987 Case 412/85  A 222/86 n.p.i. r.o.	yes	A 121/84 n.p.i. reference Case 252/85	yes	yes	A 124/84 n.p.i. Judgment 13. 10. 1987 Case 262/85	yes	yes	A 125/84 n.p.i. Judgment 13. 10. 1987 Case 236/85  A 400/85 n.p.a. reference Case 339/87
79/831 (18. 9. 1981/ 18. 9. 1983)	Dangerous substances	yes	A 286/83 n.p.i. Judgment 14. 10. 1987 Case 208/85	A 38/84 n.p.i. Judgment 14. 10. 1987 Case 278/85	yes	yes	yes	A 290/83 n.p.i. reference Case 429/85	yes	yes	yes
80/68 (19.12.1981)	Protection of groundwater	A 281/84 n.p.i. Judgment 17. 6. 1987 Case 1/86	A 121/86 n.p.i. r.o.	yes	yes	yes	A 418/85 n.m.n. reference Case 283/87	A 86/86 n.p.a. reference Case 360/87	yes	yes	A 71/83 n.m.n. Judgment 17. 9. 1987 Case 291/84
80/778 (17. 7. 1982)	Water for human consumption	yes	yes	A 29/86 n.p.i. r.o.	yes	yes	yes	yes	yes	yes	yes

Directive	Subject	B	D	DK	F	UK	GR	I	IRL	L	NL
80/779 (18. 7. 1982)	Air quality	A 9/86 n.p.i. r.o.	A 119/86 n.p.i. r.o.	yes	yes	yes	A 419/85 n.m.n. reference Case 283/87	yes	A 151/83 n.m.n. reference Case 319/86	A 481/85 n.p.i. r.o.	yes
80/1335 (31.12.1982)	Cosmetics	yes	yes	yes	yes	yes	yes		yes	yes	yes
82/147 (31.12.1982)	Cosmetics	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
82/176 (25. 3. 1984)	Mercury discharges	yes	yes	yes	yes	yes	A 421/85 n.m.n. reference Case 283/87	yes	yes	yes	yes
82/368 (31.12.1983)	Cosmetics	yes	yes	yes	yes	A 220/86 n.p.i. r.o.	yes	yes	yes	yes	yes
82/434 (31.12.1983)	Analysis of cosmetics products	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
82/501 (8. 1. 1984)	Major-accident hazards	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
82/883 (9. 12. 1984)	Waste from the titanium dioxide industry	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
82/884 (9. 12. 1984)	Limit value for lead in the air	yes	yes	yes	yes	yes	A 426/85 n.m.n. 169 letter	yes	yes	yes	yes

Directive	Subject	B	D	DK	F	UK	GR	I	IRL	L	NL
83/191 (31.12.1984)	Cosmetics	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
83/206 (26. 4. 1984)	Noise emissions of aircraft	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
83/341 (31.12.1984)	Cosmetics	yes	yes	A 326/85 n.p.i. r.o.	yes	yes	yes	yes	yes	yes	yes
83/467 (1. 1. 1985)	Dangerous substances	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
83/496 (31.12.1984)	Cosmetics	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
83/513 (28. 9. 1985)	Cadmium discharges	yes	A 223/86 n.p.i. r.o.	yes	yes	yes	A 23/86 n.m.n. reference Case 283/87	yes	yes	yes	yes
83/514 (31.12.1984)	Cosmetics	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
83/574 (31.12.1984)	Cosmetics	yes	yes	A 327/85 n.m.n. r.o.		yes	yes	yes	yes	yes	yes
83/623 (29.11.1985)	Textile names	yes	yes	yes	A 253/86 n.m.n. 169 letter	yes	yes	yes	yes	yes	yes

Directive	Subject	B	D	DK	F	UK	GR	I	IRL	L	NL
84/156 (12. 3. 1986)	Mercury discharges	yes	yes	yes	yes	yes	A 395/86 n.m.n. 169 letter	yes	yes	yes	yes
84/360 (30. 6. 1987)	Air pollution			yes	yes					yes	yes
84/449 (1. 7. 1985)	Dangerous substances			yes	yes	yes	yes	yes			yes
84/450 (1. 10. 1986)	Misleading advertising	A 488/86 n.m.n. 169 letter	yes	yes	yes	A 97/87 n.m.n. 169 letter	A 499/86 n.m.n. 169 letter		A 148/87 n.m.n. 169 letter	yes	yes
84/491 (1. 4. 1986)	Discharges of hexachlorocyclohexane	yes	yes		yes	yes	A 489/86 n.m.n. 169 letter	A 129/87 n.m.n. 169 letter	yes	yes	
84/533 (26. 3. 1986)	Sound power level of compressors	yes	yes	yes	yes	yes	A 490/86 n.m.n. 169 letter	A 130/87 n.m.n. 169 letter	A 139/87 n.m.n. 169 letter	A 502/86 n.m.n. 169 letter	yes
84/534 (26. 3. 1986)	Sound power level of tower cranes	yes	yes	yes	yes	yes	A 492/86 n.m.n. 169 letter	A 132/87 n.m.n. 169 letter	A 141/87 n.m.n. 169 letter	A 504/86 n.m.n. 169 letter	yes
84/535 (26. 3. 1986)	Sound power level of welding generators	yes	yes	yes	yes	yes	A 493/86 n.m.n. 169 letter	A 133/87 n.m.n. 169 letter	A 142/87 n.m.n. 169 letter	A 505/86 n.m.n. 169 letter	yes
84/536 (26. 3. 1986)	Sound power level of power generators	yes	yes	yes	yes	yes	A 495/86 n.m.n. 169 letter	A 135/87 n.m.n. 169 letter	A 144/87 n.m.n. 169 letter	A 507/86 n.m.n. 169 letter	yes

Directive	Subject	B	D	DK	F	UK	GR	I	IRL	L	NL
84/537 (26. 3. 1986)	Sound power level of powered handheld concrete-breakers and picks	yes	yes	yes	yes	yes	A 497/86 n.m.n. 169 letter	A 137/87 n.m.n. 169 letter	A 146/87 n.m.n. 169 letter	A 509/86 n.m.n. 169 letter	yes
84/538 (1. 7. 1987)	Sound power level of lawnmowers	yes									
84/631 (1. 10. 1985)	Transfrontier shipment of hazardous waste	A 240/86 n.m.n. r.o.	yes	yes	A 241/86 n.m.n. r.o.	A 155/86 n.m.n. r.o.	A 396/86 n.m.n. 169 letter	A 351/86 n.m.n. 169 letter	yes	A 156/86 n.m.n. r.o.	
85/203 (1. 1. 1987)	Air quality standards for nitrogen dioxide	yes	yes	yes	yes	yes	A 463/87 n.m.n. 169 letter	yes	yes	yes	yes
85/210 (1. 1. 1986)	Lead content of petrol	yes	yes	yes	yes	yes	A 397/86 n.m.n. 169 letter	A 350/86 n.m.n. r.o.	yes	yes	A 243/86 n.m.n. r.o.
85/339 (3. 7. 1987)	Liquids for human consumption	yes	yes	yes		yes			yes		yes
85/391 (31.12.1986)	Cosmetics	A 430/87 n.m.n. 169 letter	yes	yes	yes	A 486/87 n.m.n. 169 letter	A 466/87 n.m.n. 169 letter	yes	yes	yes	yes
85/405 (26. 3. 1986)	Noise emission of construction plant and equipment		yes		yes	yes	A 464/87 n.m.n. 169 letter				yes
85/406 (26. 3. 1986)	Sound power level of compressors	yes	yes	yes	yes	yes	A 491/86 n.m.n. 169 letter	A 131/87 n.m.n. 169 letter	A 140/87 n.m.n. 169 letter	A 503/86 n.m.n. 169 letter	yes

Directive	Subject	B	D	DK	F	UK	GR	I	IRL	L	NL
85/407 (26. 3. 1986)	Power level of power generators	yes	yes	yes	yes	yes	A 494/86 n.m.n. 169 letter	A 134/87 n.m.n. 169 letter	A 143/87 n.m.n. 169 letter	A 506/86 n.m.n. 169 letter	yes
85/408 (26. 3. 1986)	Power level of power generators	yes	yes	yes	yes	yes	A 496/86 n.m.n. 169 letter	A 136/87 n.m.n. 169 letter	A 145/87 n.m.n. 169 letter	A 508/86 n.m.n. 169 letter	yes
85/409 (26. 3. 1986)	Power level of powered hand-held concrete-breakers and picks	yes	yes	yes	yes	yes	A 498/86 n.m.n. 169 letter	A 138/87 n.m.n. 169 letter	A 147/87 n.m.n. 169 letter	A 510/86 n.m.n. 169 letter	yes
85/411 (31. 7. 1986)	Conservation of wild birds	A 172/87 n.m.n. 169 letter	yes	A 75/87 n.m.n. 169 letter	A 174/87 n.m.n. 169 letter	yes	A 258/87 n.m.n. 169 letter	A 175/87 n.m.n. 169 letter	A 217/87 n.m.n. 169 letter	yes	A 176/87 n.m.n. 169 letter
85/469 (1. 10. 1985)	Transfrontier shipment of hazardous waste	A 255/86 n.m.n. r.o.	A 85/87 n.m.n. 169 letter	yes	A 256/86 n.m.n. 169 letter	A 96/87 n.m.n. 169 letter	A 396/86 n.m.n. 169 letter	A 364/87 n.m.n. 169 letter	yes	A 500/86 n.m.n. 169 letter	yes
85/490 (31.12.1986)	Cosmetics	A 431/87 n.m.n. 169 letter	yes		A 429/87 n.m.n. 169 letter	A 489/87 n.m.n. 169 letter	yes		yes		
85/577 (25.12.1987)	Consumer protection	yes								yes	
86/179 (31.12.1986)	Cosmetics	A 432/87 n.m.n. 169 letter	yes	yes	yes	A 487/87 n.m.n. 169 letter	A 467/87 n.m.n. 169 letter	yes	yes	yes	yes
86/199 (31.12.1986)	Cosmetics	A 433/87 n.m.n. 169 letter	yes	yes	yes	A 488/87 n.m.n. 169 letter	A 468/87 n.m.n. 169 letter	yes	yes	yes	yes

Directive	Subject	B	D	DK	F	UK	GR	I	IRL	L	NL
86/279 (1. 1. 1987)	Transfrontier shipment of hazardous waste	yes	A 483/87 n.m.n. 169 letter	yes	yes	A 484/87 n.m.n. 169 letter	A 465/87 n.m.n. 169 letter	yes	yes	yes	yes
86/431 (1. 7. 1987)	Dangerous substances										yes
87/112 (1. 1. 1987)	Transfrontier shipment of hazardous waste								yes		
87/137 (31.12.1987)	Cosmetics								yes		
87/416 (29. 7. 1987)	Lead content of petrol										
<b>Agriculture</b>											
64/432 (30. 6. 1965)	Animal health	A 484/85 n.p.a. r.o.	yes	yes	yes	yes	A 384/84 n.p.a. r.o.	yes	yes	yes	yes
64/433 (1. 1. 1981)	Fresh meat	A 484/85 n.p.a. r.o.	yes	yes	yes	yes	yes	yes	yes	yes	yes
66/400 (31.12.1985)	Beet seed	yes	yes	yes	yes	yes	yes	yes	yes	yes	
66/401 (31.12.1985)	Fodder plant seed	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes

Directive	Subject	B	D	DK	F	UK	GR	I	IRL	L	NL
66/402 (31.12.1985)	Cereal seed	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
66/403 (31.12.1985)	Seed potatoes	yes	yes	yes	yes	yes	yes	yes	A 91/86 n.p.a. r.o.	yes	yes
66/404 (31.12.1985)	Forest reproductive material	yes	yes	yes	yes	yes	A 287/87 n.m.n. 169 letter	yes	yes	yes	yes
68/89 (31.12.1985)	Classification of untreated wood	yes	yes	yes	yes	yes	A 288/87 n.m.n. 169 letter	yes	yes	yes	yes
68/193 (31.12.1985)	Material for the vegetative propagation of the vine	yes	yes	yes	yes	yes	A 289/87 n.m.n. 169 letter	yes	yes	yes	yes
69/60 (31.12.1985)	Cereal seed	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
69/61 (31.12.1985)	Beet seed	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
69/62 (31.12.1985)	Seed potatoes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
69/63 (31.12.1985)	Fodder plant seed	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
69/208 (31.12.1985)	Oil plant seed	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes



Directive	Subject	B	D	DK	F	UK	GR	I	IRL	L	NL
70/457 (1. 7. 1972/ 31.12.1985)	Agricultural plant catalogue	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
70/458 (31.12.1985)	Vegetable seed	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
70/524 (25.11.1972)	Additives in feedingstuffs	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
71/140 (31.12.1985)	Material for the vegetative propagation of the vine	yes	yes	yes	yes	yes	A 290/87 n.m.n. 169 letter	yes	yes	yes	yes
71/161 (31.12.1985)	Forest reproduction material	yes	yes	yes	yes	yes	A 291/87 n.m.n. 169 letter	yes	yes	yes	yes
71/162 (31.12.1985)	Seed	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
72/168 (31.12.1985)	Vegetable varieties	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
72/169 (31.12.1985)	Vine varieties	yes	yes	yes	yes	yes	A 292/87 n.m.n. 169 letter	yes	yes	yes	yes
72/180 (31.12.1985)	Agricultural plant varieties	yes	yes	yes	yes	yes		yes	yes	yes	yes
72/274 (31.12.1985)	Seed	yes	yes	yes	yes	yes		yes	yes	yes	yes

Directive	Subject	B	D	DK	F	UK	GR	I	IRL	L	NL
73/418 (31.12.1985)	Seed	yes	yes	yes	yes	yes		yes	yes	yes	yes
73/438 (31.12.1985)	Seed	yes	yes	yes	yes	yes		yes	yes	yes	yes
74/13 (31.12.1985)	Forest reproductive material	yes	yes	yes	yes	yes	A 293/87 n.m.n. 169 letter	yes	yes	yes	yes
74/63 (1. 1. 1976)	Undesirable substances — feedingstuffs	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
74/268 (31.12.1985)	'Aventa fatua'	yes	yes	yes	yes	yes		yes	yes	yes	yes
74/649 (31.12.1985)	Material for the vegetative propagation of the vine	yes	yes	yes	yes	yes	A 294/87 n.m.n. 169 letter	yes	yes	yes	yes
75/444 (31.12.1985)	Seed	yes	yes	yes	yes	yes		yes	yes	yes	yes
75/502 (31.12.1985)	Seed of smooth-stalk meadowgrass	yes	yes	yes	yes	yes		yes	yes	yes	yes
76/331 (31.12.1985)	Beet seed	yes	yes	yes	yes	yes		yes	yes	yes	yes

Directive	Subject	B	D	DK	F	UK	GR	I	IRL	L	NL
77/93 (1. 5. 1980)	Harmful organisms	A 474/85 n.p.i. r.o.	yes	yes	A 475/85 n.p.i. r.o. A 115/86 n.p.a. r.o.	yes	yes	A 478/85 n.p.i. r.o. A 377/87 n.p.a. r.o.	yes	yes	yes
77/99 (1. 1. 1981)	Health problems	yes	yes	yes	yes	yes	A 362/85 n.p.a. r.o.	yes	yes	yes	yes
77/101 (1. 1. 1981)	Straight feedingsstuffs	yes	yes	yes	yes	yes	yes	A 241/83 n.m.n. Judgment 15. 1. 1987 Case 365/85	yes	yes	yes
77/629 (31.12.1986)	Material for the vegetative propagation of the vine	yes	yes	yes	yes	yes	A 295/87 n.m.n. 169 letter	yes	yes	yes	yes
78/386 (31.12.1985)	Fodder plant seed	yes	yes	yes	yes	yes		yes	yes	yes	yes
78/388 (31.12.1985)	Oil plant seed	yes	yes	yes	yes	yes		yes	yes	yes	yes
78/511 (31.12.1985)	'Avena fatua'	yes	yes	yes	yes	yes		yes	yes	yes	yes
78/692 (31.12.1985)	Seed	yes	yes	yes	yes	yes	A 296/87 n.m.n. 169 letter	yes	yes	yes	yes

Directive	Subject	B	D	DK	F	UK	GR	I	IRL	L	NL
79/109 (1. 4. 1979)	Brucellosis	yes	yes	yes	yes	yes	yes	A 316/84 n.m.n. reference Case 116/86	yes	yes	yes
79/372 (1. 1. 1981)	Straight feedingstuffs	yes	yes	yes	yes	yes	yes	A 242/83 n.m.n. Judgment 15. 1. 1987 Case 365/85	yes	yes	yes
79/373 (1. 1. 1981)	Compound feedingstuffs	yes	yes	yes	yes	yes	yes	A 244/83 n.m.n. Judgment 29. 1. 1987 Case 361/85	yes	yes	yes
79/387 (31.12.1985)	Cereal seed	yes	yes	yes	yes	yes		yes	yes	yes	yes
79/641 (31.12.1985)	Seed	yes	yes	yes	yes	yes		yes	yes	yes	yes
79/692 (31.12.1985)	Seed	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
79/797 (1. 1. 1981)	Straight feedingstuffs	yes	yes	yes	yes	yes	yes	A 245/83 n.m.n. Judgment 15. 1. 1987 Case 365/85	yes	yes	yes

Directive	Subject	B	D	DK	F	UK	GR	I	IRL	L	NL
80/214 (31.12.1980)	Health problems — meat products	yes	yes	yes	yes	yes	yes	A 236/83 n.m.n. Judgment 10. 3. 1987 Case 386/85	yes	yes	yes
80/219 (31.12.1980)	Tuberculosis and brucellosis	yes	yes	yes	yes	yes		A 256/83 n.m.n. Judgment 29. 1. 1987 Case 364/85	yes	yes	yes
80/304 (31.12.1985)	Oil plant seed	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
80/502 (1. 7. 1981)	Undesirable products	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
80/509 (1. 1. 1981)	Compound feedingstuffs	yes	yes	yes	yes	yes	yes	A 249/83 n.m.n. Judgment 29. 1. 1987 Case 361/85	yes	yes	yes
80/510 (1. 1. 1981)	Straight feedingstuffs	yes	yes	yes	yes	yes	yes	A 250/83 n.m.n. Judgment 15. 1. 1987 Case 365/85	yes	yes	yes
80/511 (1. 1. 1981)	Compound feedingstuffs in packages	yes	yes	yes	yes	yes	yes	A 251/83 n.m.n. Judgment 29. 1. 1987 Case 361/85	yes	yes	yes

Directive	Subject	B	D	DK	F	UK	GR	I	IRL	L	NL
80/695 (1. 1. 1981)	Compound feedingstuffs	yes	yes	yes	yes	yes	yes	A 253/83 n.m.n. Judgment 29. 1. 1987 Case 361/85	yes	yes	yes
80/754 (31. 12. 1985)	Fodder plant seed	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
80/1098 (1. 7. 1981)	Swine vesicular disease and swine fever	yes	yes	yes	yes	yes		A 258/83 n.m.n. Judgment 29. 1. 1987 Case 364/85	yes	yes	yes
80/1099 (1. 7. 1981)	Swine vesicular disease and swine fever	yes	yes	yes	yes	yes	yes	A 259/83 n.m.n. Judgment 10. 3. 1987 Case 386/85	yes	yes	yes
80/1100 (1. 7. 1981)	Swine vesicular disease and swine fever	yes	yes	yes	yes	yes	yes	A 260/83 n.m.n. Judgment 10. 3. 1987 Case 386/85	yes	yes	yes
80/1102 (1. 1. 1981)	Enzootic bovine leukosis	yes	yes	yes	yes	yes	yes	A 262/83 n.m.n. Judgment 29. 1. 1987 Case 364/85	yes	yes	yes

Directive	Subject	B	D	DK	F	UK	GR	I	IRL	L	NL
81/602 (3. 11. 1981)	Substances having a homonal or thyrostatic action	yes	yes	yes	A 75/85 n.p.a. r.o.	yes	yes	yes	yes	yes	yes
82/287 (1. 1. 1982/ 1. 1. 1983)	Seed	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
82/331 (1. 7. 1982)	Propagation of vine	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
82/400	Eradication of brucellosis	yes	yes	yes	yes	yes	yes	yes	A 200/87 n.p.a. r.o.	yes	yes
82/475 (1. 1. 1985)	Compound feedingstuffs for pet animals	yes	yes	yes	yes	yes	yes	A 346/85 n.m.n. r.o.	yes	yes	yes
82/528 (1. 7. 1984)	Pesticide residues	A 49/86 n.m.n. reference Case 309/87	yes	yes	yes	yes	yes	yes	yes	yes	yes
82/859 (1. 7. 1983)	Oil plant seed	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
82/937 (1. 7. 1983/ 1. 1. 1985)	Straight feedingstuffs	yes	yes	yes	yes	yes	yes	A 155/85 n.m.n. reference Case 275/86 further reference Case 60/87	yes	yes	yes

Directive	Subject	B	D	DK	F	UK	GR	I	IRL	L	NL
82/957 (1. 1. 1985)	Compound feedingstuffs	yes	yes	yes	yes	yes	yes	A 347/85 n.m.n. r.o.	yes	yes	yes
83/90 (1. 1. 1985)	Health problems fresh meat	yes	yes	yes	yes	yes	yes	yes	A 237/85 n.m.n. 169 letter	yes	yes
83/91 (1. 1. 1985)	Fresh meat	yes	yes	yes	yes	yes	yes	A 349/85 n.m.n. reference Case 323/87	yes	yes	yes
83/201 (1. 1. 1984)	Percentage of meat	yes	yes	yes	yes	yes	yes	A 158/85 n.m.n. reference Case 274/86  further reference Case 41/87	yes	yes	yes
84/319 (1. 1. 1985)	Trichinae	A 339/85 n.m.n. reference Case 319/87	yes	yes	yes	yes	yes	A 350/85 n.m.n. r.o.	yes	yes	yes
84/378 (1. 7. 1985)	Harmful organisms of plants	A 521/87 n.m.n. 169 letter	yes	yes	yes	A 528/87 n.m.n. 169 letter	yes	yes	yes	A 539/87 n.m.n. 169 letter	A 543/87 n.m.n. 169 letter
84/587 (4. 12. 1986/ 4. 12. 1988)	Additives in feedingstuffs	A 547/87 n.m.n. 169 letter	A 548/87 n.m.n. 169 letter	yes	A 549/87 n.m.n. 169 letter	yes	A 554/87 n.m.n. 169 letter	A 559/87 n.m.n. 169 letter	A 562/87 n.m.n. 169 letter	yes	A 563/87 n.m.n. 169 letter



Directive	Subject	B	D	DK	F	UK	GR	I	IRL	L	NL
84/643 (31.12.1984)	Foot-and-mouth disease	yes	yes	yes	yes	yes	yes	A 351/85 n.m.n. reference Case 328/87	A 308/86 n.m.n. 169 letter	yes	yes
84/644 (30. 8. 1985)	Brucellosis	yes	yes	yes	A 288/86 n.m.n. 169 letter	yes	yes	A 318/86 n.m.n. 169 letter	yes	yes	yes
84/645 (31. 3. 1985)	Swine fever	yes	yes	yes	yes	yes	yes	A 352/85 n.m.n. reference Case 329/87	yes	yes	yes
85/38 (1. 1. 1986)	Fodder plant seed	yes	yes	yes	yes	yes	yes	A 317/86 n.m.n. 169 letter	yes	yes	yes
85/320 (1. 1. 1986)	Swine fever	yes	yes	yes	yes	yes	yes	A 319/86 n.m.n. 169 letter	yes	yes	yes
85/321 (1. 1. 1986)	Swine fever	A 278/86 n.m.n. 169 letter	yes	yes	yes	yes	yes	A 320/86 n.m.n. 169 letter	yes	yes	yes
85/322 (1. 1. 1986)	Swine fever	yes	yes	yes	yes	yes	yes	A 321/86 n.m.n. 169 letter	yes	yes	yes
85/325 (1. 1. 1986)	Fresh meat	A 281/86 n.m.n. 169 letter	yes	yes	yes	yes	yes	A 323/86 n.m.n. 169 letter	A 314/86 n.m.n. 169 letter	yes	yes

Directive	Subject	B	D	DK	F	UK	GR	I	IRL	L	NL
85/326 (1. 1. 1986)	Fresh poultrymeat	A 282/86 n.m.n. 169 letter	yes	yes	yes	A 326/86 n.m.n. 169 letter	yes	A 324/86 n.m.n. 169 letter	A 315/86 n.m.n. 169 letter	yes	yes
85/327 (1. 1. 1986)	Meat products	A 283/86 n.m.n. 169 letter	yes	yes	yes	yes	yes	A 325/86 n.m.n. 169 letter	A 316/86 n.m.n. 169 letter	yes	yes
85/328 (1. 1. 1986)	Meat products	A 280/86 n.m.n. 169 letter		yes	yes		yes	A 322/86 n.m.n. 169 letter	yes	yes	yes
85/358 (1. 1. 1987)	Substances having a hormonal or thyrostatic action	yes		yes						yes	yes
85/429 (3. 12. 1986)	Additives in feedingstuffs	yes	yes	yes	yes	yes	A 555/87 n.m.n. 169 letter	A 560/87 n.m.n. 169 letter	yes	yes	yes
85/509 (30. 6. 1986)	Feedingstuffs	yes	yes	yes	A 104/87 n.m.n. 169 letter	yes	yes	yes	yes	yes	yes
85/511 (1. 1. 1986)	Foot-and-mouth disease		yes			yes				yes	yes
85/520 (3. 12. 1986)	Additives in feedingstuffs	yes	yes	yes	A 550/87 n.m.n. 169 letter	yes	A 556/87 n.m.n. 169 letter	A 561/87 n.m.n. 169 letter	yes	yes	yes
85/574 (1. 1. 1987)	Harmful organisms	A 522/87 n.m.n. 169 letter	yes	A 525/87 n.m.n. 169 letter	yes	A 529/87 n.m.n. 169 letter	A 532/87 n.m.n. 169 letter	A 536/87 n.m.n. 169 letter	yes	A 540/87 n.m.n. 169 letter	A 544/87 n.m.n. 169 letter

Directive	Subject	B	D	DK	F	UK	GR	I	IRL	L	NL
86/29 (3. 12. 1986)	Additives in feedingstuffs	yes	yes	yes	A 551/87 n.m.n. 169 letter	yes	A 557/87 n.m.n. 169 letter	yes	yes	yes	yes
86/109 (1. 7. 1987)	Fodder plant seed			yes		yes			yes		
86/113 (1. 7. 1987)	Protection of laying hens									yes	
86/155 (1. 3. 1986/ 1. 7. 1987)	Seed and plants			yes	yes						yes
86/174 (30. 6. 1987)	Compound poultryfeed		yes	yes			yes		yes	yes	
86/267 (1. 1. 1987)	Vine varieties	yes	yes	yes	yes	yes	A 535/87 n.m.n. 169 letter	yes	yes	yes	yes
86/299 (31. 12. 1987)	Undesirable products		yes				yes				
86/300 (31. 12. 1987)	Additives in feedingstuffs	yes	yes	yes				yes	yes		
86/320 (1. 7. 1987)	Cereal seed										
86/355 (1. 7. 1987)	Plant protection products			yes		yes				yes	

Directive	Subject	B	D	DK	F	UK	GR	I	IRL	L	NL
86/403 (3. 12. 1986)	Additives in feedingstuffs	yes	yes	yes	A 552/87 n.m.n. 169 letter	A 553/87 n.m.n. 169 letter	A 558/87 n.m.n. 169 letter	yes	yes		yes
86/469 (1. 4. 1987)	Residues in animals and meat										
86/525 (30.11.1987)	Additives in feedingstuffs	yes	yes	yes				yes	yes		
86/546 (1. 1. 1987)	Harmful organisms	A 523/87 n.m.n. 169 letter	yes	A 526/87 n.m.n. 169 letter	yes	A 530/87 n.m.n. 169 letter	A 533/87 n.m.n. 169 letter	A 537/87 n.m.n. 169 letter	yes	A 541/87 n.m.n. 169 letter	A 545/87 n.m.n. 169 letter
86/587 (30. 4. 1987)	Health problems fresh meat										
86/651 (1. 3. 1987)	Harmful organisms	A 524/87 n.m.n. 169 letter	yes	A 527/87 n.m.n. 169 letter	yes	A 531/87 n.m.n. 169 letter	A 534/87 n.m.n. 169 letter	A 538/87 n.m.n. 169 letter	yes	A 542/87 n.m.n. 169 letter	A 546/87 n.m.n. 169 letter
87/153 (31.12.1987)	Additives in feedingstuffs		yes			yes					
87/234 (30.11.1987)	Straight feedingstuffs										
87/235 (30.11.1987)	Compound feedingstuffs										
87/298 (1. 7. 1987)	Harmful organisms										

Directive	Subject	B	D	DK	F	UK	GR	I	IRL	L	NL
87/316 (30. 11. 1987)	Additives in feedingstuffs										
87/317 (30. 11. 1987)	Additives in feedingstuffs										
87/486 (31. 12. 1987)	Swine fever						yes				
<b>Transport</b>											
74/561 (31. 12. 1976)	Admission to the occupation of road haulage operator	yes	yes	yes	yes	yes	A 317/85 n.m.n. r.o.	A 85/79 n.m.n. Judgment 10. 11. 1981 Case 28/81  A 175/83 n.m.n. Judgment 5. 11. 1986 Case 160/85	yes	yes	yes
74/562 (1. 1. 1977)	Admission to the occupation of road passenger transport operator	yes	yes	yes	yes	yes	A 318/85 n.m.n. reference Case 287/87	A 113/79 n.m.n. Judgment 10. 11. 1981 Case 29/81  A 176/83 n.m.n. Judgment 5. 11. 1986 Case 160/85	yes	yes	yes

Directive	Subject	B	D	DK	F	UK	GR	I	IRL	L	NL
75/130 (1. 10. 1975)	Combined road/rail carriage of goods	yes	yes	yes	yes	yes	yes	A 99/82 n.p.a. Judgment 28. 3. 1985 Case 2/84	yes	yes	yes
77/796 (1. 1. 1979)	Recognition of qualifications	yes	yes	yes	yes	yes	A 319/85 n.m.n. reference Case 282/87	A 141/80 n.m.n. Judgment 11. 10. 1983 Case 273/82  A 17/85 n.m.n. r.o.	yes	yes	yes
80/1263 (30. 6. 1982)	Driving licence	A 150/84 n.m.n. Judgment 12. 5. 1987 Case 9/86	yes	yes	yes	yes	yes	A 160/83 n.m.n. Judgment 7. 5. 1987 Case 419/85	yes	yes	yes
82/603 (1. 4. 1983)	Combined road/rail carriage of goods	yes	yes	yes	yes	yes	yes	A 82/84 n.m.n. Judgment 7. 5. 1987 Case 419/85	yes	yes	yes
82/714 (1. 1. 1985)	Technical requirements for inland waterway vessels	A 202/85 n.m.n. reference Case 307/87	A 50/87 n.m.n. 169 letter	yes	A 321/87 n.m.n. 169 letter	yes	yes	yes	yes	yes	A 51/87 n.m.n. 169 letter
83/416 (1. 10. 1984)	Authorization of air transport services	yes	yes	yes	A 390/84 n.m.n. reference Case 345/87	A 241/87 n.m.n. 169 letter	yes	yes	yes	yes	yes

Directive	Subject	B	D	DK	F	UK	GR	I	IRL	L	NL
83/643 (31.12.1984/ 31.12.1986)	Inspections — carriage of goods			yes	yes			A 114/86 n.p.a. reference Case 340/87		yes	
84/647 (30. 6. 1986)	Hired vehicles for the carriage of goods	yes	yes	yes	yes	yes	yes	A 457/87 n.m.n. 169 letter	yes	yes	yes
85/3 (1. 7. 1986/ 1. 1. 1990)	Weights and dimensions of certain vehicles	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
85/347 (1. 10. 1985)	Duty-Free allowances for fuel	yes	yes	yes	yes	yes	yes	A 141/86 n.m.n. 169 letter	A 142/86 n.m.n. 169 letter	yes	yes
85/505 (1. 1. 1987)	Authorization — carriage of goods	yes	yes	yes	A 447/87 n.m.n. 169 letter	yes	A 448/87 n.m.n. 169 letter	yes	A 449/87 n.m.n. 169 letter	yes	A 450/87 n.m.n. 169 letter
86/216 (30. 6. 1986/ 1. 7. 1993)	Air transport of passengers	yes	yes	A 299/87 n.m.n. 169 letter	A 300/87 n.m.n. 169 letter	A 301/87 n.m.n. 169 letter	A 302/87 n.m.n. 169 letter	yes	A 303/87 n.m.n. 169 letter	A 304/87 n.m.n. 169 letter	A 305/87 n.m.n. 169 letter
86/360 (1. 7. 1986/ 1. 1. 1990/ 1. 1. 1992)	Weights and dimensions of certain vehicles	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes

Directive	Subject	B	D	DK	F	UK	GR	I	IRL	L	NL
86/364 (29. 7. 1987)	Weights and dimensions of certain vehicles	yes		yes	yes	yes		yes			yes
86/544 (1. 7. 1987)	Combined carriage of goods			yes	yes	yes	yes	yes	yes		
87/53 (1. 1. 1987)	Physical inspections — carriage of goods	yes	yes	yes	yes	yes			yes	yes	yes
<b>Energy</b>											
76/491 (1. 1. 1977/ 1. 1. 1981)	Mineral-oil price	A 46/83 n.p.a. reference Case 277/86	yes	yes	yes	yes	A 53/87 n.m.n. 169 letter	yes	yes	yes	yes
<b>Competition</b>											
80/723 (31.12.1981)	Financial transparency	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
<b>Budget</b>											
77/388 (1. 1. 1978)	Sixth VAT Directive	yes	A 128/85 n.p.a. reference Case 290/86	yes	yes	A 137/85 n.p.a. r.o.	yes	A 208/86 n.p.a. r.o.	A 209/86 n.p.a. r.o.	yes	A 136/85 n.p.a. reference Case 221/87



Directive	Subject	B	D	DK	F	UK	GR	I	IRL	L	NL
82/87 (1. 7. 1982)	Release for free circulation	yes	yes	yes	yes	yes	yes	A 89/86 n.p.a. r.o.	yes	yes	yes
<b>Customs union</b>											
75/349 (1. 1. 1976)	Inward processing	yes	yes	yes	A 231/85 n.p.a. reference Case 92/87	A 232/85 n.p.a. reference Case 93/87	yes	yes	yes	yes	yes
78/453 (1. 1. 1979)	Payment of duties	A 106/86 n.p.a. r.o.	yes	yes	yes	yes	yes	yes	yes	yes	yes
79/623 (1. 1. 1982)	Customs debt	yes	yes	yes	yes	A 126/84 n.p.a. r.o.	yes	yes	yes	yes	yes
79/695 (1. 7. 1982)	Release for free circulation	yes	yes	yes	A 115/86 n.p.a. r.o.	yes	yes	yes	yes	yes	yes
81/177 (1. 1. 1983)	Procedures for the export of goods	yes	yes	yes	yes	yes	yes	A 168/83 n.m.n. Judgment 30. 4. 1986 Case 158/85  A 502/87 n.m.n. 169 letter	yes	yes	yes

Directive	Subject	B	D	DK	F	UK	GR	I	IRL	L	NL
82/57 (1. 7. 1982)	Release for free circulation	yes	yes	yes	yes	yes	yes	A 183/84 n.p.a. Judgment 27. 1. 1987 Case 275/85			
82/347 (1. 1. 1983)	Procedures for the export of goods	yes	yes	yes	yes	yes	yes	A 162/83 n.m.n. Judgment 30. 4. 1986 Case 158/85  A 503/87 n.m.n. 169 letter	yes	yes	yes
85/479 (1. 1. 1986)	Mutual assistance	yes	yes	yes	yes	yes	A 452/86 n.m.n. 169 letter	yes	A 454/86 n.m.n. 169 letter	yes	yes
86/489 (1. 1. 1987)	Mutual assistance	A 566/87 n.m.n. 169 letter	yes		A 568/87 n.m.n. 169 letter	yes		A 570/87 n.m.n. 169 letter	A 569/87 n.m.n. 169 letter	yes	A 567/87 n.m.n. 169 letter
<b>Indirect taxation</b>											
69/169 (1. 1. 1970)	Tax-free allowances in international travel		A 40/82 n.p.a. Judgment 14. 2. 1984 Case 325/82  A 320/85 n.p.a. r.o.	A 248/87 n.p.a. r.o.		A 77/85 n.p.a. r.o.	yes	yes	A 96/86 n.p.a. r.o.  A 247/87 n.p.a. r.o.	yes	yes

Directive	Subject	B	D	DK	F	UK	GR	I	IRL	L	NL
72/464 (1. 7. 1973)	Taxes on manufactured tobacco	A 179/84 n.p.a. reference Case 298/86	yes	yes	A 271/85 n.p.a. reference Case 168/87	yes	yes	yes	yes	yes	yes
77/388 (1. 1. 1978)	Sixth VAT Directive	A 17/81 n.p.a. Judgment 10. 4. 1984 Case 324/82  A 386/84 n.p.a. reference Case 391/85 (Article 171)	A 341/86 n.p.a. r.o.	yes	A 81/81 n.p.a. r.o.  A 76/85 n.p.a. reference Case 50/87  A 35/86 n.p.a. r.o.  A 348/86 n.p.a. r.o.	A 102/82 n.p.a. reference Case 353/85  A 203/81 n.p.a. reference Case 416/85  A 123/86 n.p.a. r.o.	yes	A 262/81 n.p.a. reference Case 3/86  A 188/84 n.p.a. reference Case 257/86  A 209/85 n.p.a. reference Case 122/87  A 218/85 n.p.a. reference Case 103/87  A 68/86 n.p.a. reference Case 203/87  A 159/87 n.p.a. r.o.	A 202/81 n.p.a. reference Case 415/85  A 97/86 n.p.a. r.o.	yes	A 153/83 n.p.a. Judgment 26. 3. 1987 Case 235/85

Directive	Subject	B	D	DK	F	UK	GR	I	IRL	L	NL
83/181 (1. 7. 1984)	Importation of goods	yes	yes	yes	yes	yes	yes	A 422/84 n.m.n. Judgment 24. 11. 1987 Case 125/86	yes	yes	yes
83/182 (1. 1. 1984)	Temporary imports	yes	yes	A 127/86 n.p.a. r.o.	yes	yes	yes	yes	yes	yes	yes
83/183 (1. 1. 1984)	Permanent imports	yes	yes	yes	yes	yes	yes	A 421/84 n.m.n. Judgment 24. 11. 1987 Case 124/86	yes	yes	yes
84/386 (1. 1. 1985)	Movable tangible property	yes	yes	yes	yes	yes	yes	A 37/86 n.m.n. reference Case 353/87			
85/346 (1. 10. 1985)	Permanent imports	yes	yes	yes	yes	yes		yes	yes	yes	yes
86/247 (1. 1. 1987)	Twenty-first VAT Directive	yes	yes	yes	yes	yes		yes	yes	yes	yes
87/198 (1. 1. 1987)	Exemptions — international travel	yes	yes		yes	yes	yes	yes	yes	yes	yes

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