

**Operative part of the judgment**

The Court:

1. Dismisses the main appeal and the cross-appeal.
2. Orders the Commission of the European Communities to pay the costs of the main appeal.
3. Orders Mrs Girardot to pay the costs of the cross-appeal.

(<sup>1</sup>) OJ C 249, 14.10.2006.

**Judgment of the Court (Second Chamber) of 21 February 2008 (reference for a preliminary ruling from the Corte suprema di cassazione (Italy)) — Ministero dell'Economia e delle Finanze v Part Service Srl, in liquidation**

(Case C-425/06) (<sup>1</sup>)

*(Sixth VAT Directive — Articles 11A(1)(a) and 13B(a) and (d) — Leasing — Artificial division of the supply into a number of parts — Effect — Reduction of the taxable amount — Exemptions — Abusive practice — Conditions)*

(2008/C 92/09)

Language of the case: Italian

**Referring court**

Corte suprema di cassazione

**Parties to the main proceedings**

*Applicant:* Ministero dell'Economia e delle Finanze

*Defendant:* Part Service Srl, in liquidation

**Re:**

Reference for a preliminary ruling — Corte suprema di cassazione — Interpretation of Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment (OJ 1977 L 145, p. 1) — Leasing transaction split into a number of separate contracts with the effect of obtaining a tax advantage — Interpretation of the concept of abuse of rights as defined in the judgment of the Court of Justice in Case C-255/02 *Halifax and Others*

**Operative part of the judgment**

1. *The Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turn-*

*over taxes — Common system of value added tax: uniform basis of assessment, must be interpreted as meaning that there can be a finding of an abusive practice when the accrual of a tax advantage constitutes the principal aim of the transaction or transactions at issue.*

2. It is for the national court to determine, in light of the ruling on the interpretation of Community law provided by the present judgment, whether, for the purposes of the application of VAT, transactions such as those at issue in the dispute in the main proceedings can be considered to constitute an abusive practice under the Sixth Directive.

(<sup>1</sup>) OJ C 326, 30.12.2006.

**Judgment of the Court (Fourth Chamber) of 21 February 2008 (reference for a preliminary ruling from the Juzgado de lo Social Único de Algeciras (Spain)) — Maira María Robledillo Núñez v Fondo de Garantía Salarial (Fogasa)**

(Case C-498/06) (<sup>1</sup>)

*(Social policy — Protection of workers in the event of insolvency of the employer — Directive 80/987/EEC amended by Directive 2002/74/EC — First paragraph of Article 3 and Article 10(a) — Compensation for unfair dismissal agreed under an extra-judicial conciliation procedure — Payment guaranteed by the guarantee institution — Payment conditional upon the adoption of a judicial decision — Principles of equality and non-discrimination)*

(2008/C 92/10)

Language of the case: Spanish

**Referring court**

Juzgado de lo Social Único de Algeciras

**Parties to the main proceedings**

*Applicant:* Maira María Robledillo Núñez

*Defendant:* Fondo de Garantía Salarial (Fogasa)

**Re:**

Reference for a preliminary ruling — Juzgado de lo Social Único de Algeciras — Interpretation of Article 3 of Council Directive 80/987/EEC of 20 October 1980 on the approximation of the laws of the Member States relating to the protection of employees in the event of the insolvency of their employer (OJ 1980 L 283, p. 23), as amended by Directive 2002/74/EC of the European Parliament and of the Council of 23 September