

Judgment of the Court (First Chamber) of 27 November 2007 (reference for a preliminary ruling from the Korkein hallinto-oikeus — Finland) — C

(Case C-435/06) ⁽¹⁾

(Judicial cooperation in civil matters — Jurisdiction, recognition and enforcement of judgments in matrimonial matters and the matters of parental responsibility — Regulation (EC) No 2201/2003 — Substantive and temporal scope — Definition of ‘civil matters’ — Decision concerning the taking into care and placement of children outside the family home — Public law measures for child protection)

(2008/C 22/20)

Language of the case: Finnish

Referring court

Korkein hallinto-oikeus

Parties to the main proceedings

Applicant: C

Re:

Reference for a preliminary ruling — Korkein hallinto-oikeus — Interpretation of Article 1(1)(b) and (2)(d) and Article 64 of Council Regulation (EC) No 2201/2003 of 27 November 2003 concerning jurisdiction and the recognition and enforcement of judgments in matrimonial matters and the matters of parental responsibility, repealing Regulation (EC) No 1347/2000 (OJ 2003 L 338, p. 1) — Material scope — Recognition and enforcement of an administrative decision, confirmed by a judicial decision, concerning the placement of children by the authorities outside the family home — Public law measures for protection of children

Operative part of the judgment

1. Article 1(1) of Council Regulation (EC) No 2201/2003 of 27 November 2003 concerning jurisdiction and the recognition and enforcement of judgments in matrimonial matters and the matters of parental responsibility, repealing Regulation (EC) No 1347/2000, as amended by Council Regulation (EC) No 2116/2004 of 2 December 2004, is to be interpreted to the effect that a single decision ordering a child to be taken into care and placed outside his original home in a foster family is covered by the term ‘civil matters’ for the purposes of that provision, where that decision was adopted in the context of public law rules relating to child protection.
2. Regulation No 2201/2003, as amended by Regulation No 2116/2004, is to be interpreted as meaning that harmonised

national legislation on the recognition and enforcement of administrative decisions on the taking into care and placement of persons, adopted in the context of Nordic Cooperation, may not be applied to a decision to take a child into care that falls within the scope of that regulation.

3. Subject to the factual assessment which is a matter for the national court alone, Regulation No 2201/2003, as amended by Regulation No 2116/2004, is to be interpreted as applying *ratione temporis* in a case such as that in the main proceedings.

⁽¹⁾ OJ C 326, 30.12.2006.

Judgment of the Court (Third Chamber) of 6 December 2007 (reference for a preliminary ruling from the Unabhängiger Finanzsenat, Außenstelle Wien (Austria)) — Gabriele Walderdorff v Finanzamt Waldviertel

(Case C-451/06) ⁽¹⁾

(Sixth VAT Directive — Article 13B(b) — Exemption — Leasing and letting of immovable property — Letting of fishing rights)

(2008/C 22/21)

Language of the case: German

Referring court

Unabhängiger Finanzsenat, Außenstelle Wien

Parties to the main proceedings

Applicant: Gabriele Walderdorff

Defendant: Finanzamt Waldviertel

Re:

REFERENCE for a preliminary ruling — Unabhängiger Finanzsenat, Außenstelle Wien — Interpretation of Article 13B(b) of Directive 77/388/EEC: Sixth Council Directive 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) — Exemption from VAT — Supply of services connected with immovable property — Letting and granting for consideration of fishing rights.