(c) If the previous question is answered in the negative, must the term 'specific purpose' be interpreted as meaning that the purpose must be exclusive or, on the contrary, that it permits the attainment of various differentiated aims, among which is also included the merely budgetary aim of obtaining financing for certain competences?

(d) If the answer to the previous question is that the attainment of various aims is permitted, what degree of relevance must be displayed by a particular objective, for the purposes of Article 3(2) of Directive 92/12, in order to fulfil the requirement that the levy should meet a 'specific purpose' in the sense accepted by the case-law of the Court of Justice and what would be the criteria for defining the principal purpose as compared with the ancillary purpose?

2. Does Article 3(2) of [Council Directive 92/12/EEC of 25 February 1992] and, in particular, the condition of complying with the tax rules applicable to excise duties or VAT for the determination of chargeability,

(a) preclude an indirect non-harmonised levy (such as the IVMDH) which becomes chargeable at the time of the retail sale of the fuel to the final consumer, in contrast to the harmonised levy (Impuesto sobre Hidrocarburos, which becomes chargeable when the products leave the last tax warehouse) or VAT (which, although also becoming chargeable at the time of the final retail sale, is payable at each stage of the production and distribution process), on the basis that it does not — to use the terms of the judgment in *EKW and Wein & Co* [2] (paragraph 47) — accord with the general scheme of one or other of the abovementioned taxation techniques as structured by the Community legislation?

(b) In the event that the foregoing question is answered in the negative, must the interpretation be that the said compliance condition is fulfilled, without the need for any coinciding of the effects of the chargeability, on account of the mere circumstance that the non-harmonised indirect levy (in this case, the IVMDH) does not disrupt — in the sense that it does not impede or render difficult — the normal functioning of the chargeability of excise duties or VAT?

[1] OJ 1992 L 76, p. 1.
[2] Case C-437/97 *EKW and Wein & Co* [2000] ECR I-1157.

Reference for a preliminary ruling from the Cour administrative (Luxembourg) lodged on 20 February 2012 — Adzo Domenyo Alopka, Jarel Mondoulou, Eja Mondoulou v Ministre du Travail, de l'Emploi et de l'Immigration

(Case C-86/12)

(2012/C 138/04)

Language of the case: French

Referring court

Cour administrative (Luxembourg)

Parties to the main proceedings

Applicants: Adzo Domenyo Alopka, Jarel Mondoulou, Eja Mondoulou

Defendant: Ministre du Travail, de l'Emploi et de l'Immigration

Questions referred

Is Article 20 TFEU — if necessary, read in conjunction with Articles 20, 21, 24, 33 and 34 of the Charter of Fundamental Rights, or with one or more of those provisions read separately or in conjunction — to be interpreted as precluding a Member State from refusing a third-country national, with sole responsibility for his or her infants who are citizens of the European Union, residence in the Member State of residence of the children, where they have been living with that person since birth, without having that nationality, while refusing the third-country national a residence permit, or even a work permit?

Are such decisions to be regarded as being in the nature of decisions depriving those children, in their country of residence, in which they have lived since birth, of effective enjoyment of the substance of the rights attaching to the status of citizen of the European Union also in the situation where their other direct ascendant, with whom they have never shared family life, is resident in another Member State of the European Union, of which that person is a national?

Reference for a preliminary ruling from the Cour administrative (Luxembourg) lodged on 20 February 2012 — Kreshnik Ymerag, Kasim Ymeraga, Afijete Ymeraga-Tafarshiku, Kushtrim Ymeraga, Labinot Ymeraga v Minister for Labour, Employment and Immigration

(Case C-87/12)

(2012/C 138/05)

Language of the case: French

Referring court

Cour administrative

Parties to the main proceedings

Applicants: Kreshnik Ymerag, Kasim Ymeraga, Afijete Ymeraga-Tafarshiku, Kushtrim Ymeraga, Labinot Ymeraga

Defendant: Minister for Labour, Employment and Immigration

Question referred

To what extent does the fact of being a citizen of the Union and the related right to reside in the country of which a Union citizen is a national, as provided for by Article 20 of the TFEU, along with the rights, guarantees and obligations laid down in the Charter of Fundamental Rights and in particular and insofar as is relevant, in Articles 20, 21, 24, 33 and 34, confer a right to family reunification upon a sponsor who is a citizen of the Union and wishes to bring about, in the country in which he resides and of which he holds the nationality, the reunification with himself of his mother and father and two of his brothers, all of whom are third-country nationals, where he has not exercised his right to free movement and has not resided in a Member State other than that of which he holds the nationality?

Reference for a preliminary ruling from the Tribunal da Relação de Guimarães (Portugal) lodged on 22 February 2012 — Domingos Freitas and Maria Adília Monteiro Pinto v Companhia de Seguros Allianz Portugal SA

(Case C-96/12)

(2012/C 138/06)

Language of the case: Portuguese

Referring court

Tribunal da Relação de Guimarães

Parties to the main proceedings

Applicants: Domingos Freitas and Maria Adília Monteiro Pinto

Defendant: Companhia de Seguros Allianz Portugal SA

Question referred

In a road-traffic accident involving a motor vehicle and a minor riding a bicycle, in which the cyclist suffers personal and material damage, is the exclusion or reduction of compensation for such damage where the damage-causing event is due to the conduct of the cyclist contrary to [European Union] law and, in particular, to Article 3(1) of the First Directive (72/166/EEC), ([1]) Article 2(1) of the Second Directive (84/5/EEC) ([2]) and Article 1a of the Third Directive (90/232/EEC), ([3]) inserted by Article 4 of the Fifth Directive (2005/14/EC) ([4]) (all relating to insurance against civil liability in respect of the use of motor vehicles), in the light of the case-law of the Court of Justice [of the European Union] concerning the circumstances in which compensation on the basis of compulsory motor vehicle insurance may be limited?

([1]) Council Directive 72/166/EEC of 24 April 1972 on the approximation of the laws of Member States relating to insurance against civil liability in respect of the use of motor vehicles, and to the enforcement of the obligation to insure against such liability (OJ English Special Edition 1972 (II), p. 360).

([2]) Second Council Directive 84/5/EEC of 30 December 1983 on the approximation of the laws of the Member States relating to insurance against civil liability in respect of the use of motor vehicles (OJ 1984 L 8, p. 17).

([3]) Third Council Directive 90/232/EEC of 14 May 1990 on the approximation of the laws of the Member States relating to insurance against civil liability in respect of the use of motor vehicles (OJ 1990 L 129, p. 33).

([4]) Directive 2005/14/EC of the European Parliament and of the Council of 11 May 2005 amending Council Directives 72/166/EEC, 84/5/EEC, 88/357/EEC and 90/232/EEC and Directive 2000/26/EC of the European Parliament and of the Council relating to insurance against civil liability in respect of the use of motor vehicles (OJ 2005 L 149, p. 14).

Reference for a preliminary ruling from the Tribunal de première instance de Bruxelles (Belgium) lodged on 24 February 2012 — Eurofit SA v Bureau d'intervention et de restitution belge (BIRB)

(Case C-99/12)

(2012/C 138/07)

Language of the case: French

Referring court

Tribunal de première instance de Bruxelles

Parties to the main proceedings

Applicant: Eurofit SA

Defendant: Bureau d'intervention et de restitution belge (BIRB)

Question referred

Is there a case of *force majeure* within the meaning of Regulation No 3665/87, laying down common detailed rules for the application of the system of export refunds on agricultural products, ([1]) where the competent authorities fail to provide requested information, or deliberately communicate erroneous information to an economic operator, thereby distorting its assessment of the reliability of a contractor who is suspected of fraud?

([1]) Commission Regulation (EEC) No 3665/87 of 27 November 1987 laying down common detailed rules for the application of the system of export refunds on agricultural products (OJ 1987 L 351, p. 1).