

1. Is it compatible with the provisions of Article 17 and the second indent of the first subparagraph of Article 19(1) of the Sixth Directive ⁽¹⁾ for subsidies such as those mentioned in the latter provision to be taken into account when determining the right to deduct input tax also in cases where the input tax relates to goods or services that are solely to be used for transactions in respect of which value added tax is otherwise deductible?

If the answer to the first question is yes, an answer to the following questions is also requested.

2. Is it compatible with the provision on subsidies in the second indent of the first subparagraph of Article 19(1) of the Sixth Directive, for reasons of equal competition or for other reasons, to apply the provision only within certain sectors specially designated by the Member State?
3. Is the provision on subsidies in the second indent of the first subparagraph of Article 19(1) of the Sixth Directive to be regarded as including also such economic support as is given on a continuous basis by a regional authority to a company wholly owned by it so that the company may carry out such cultural activity as might be carried out directly by the regional authority? Is it of any significance if the support is paid by another company owned by the regional authority and which is a parent company of the first company?

⁽¹⁾ Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization 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).

Reference for a preliminary ruling by the Simvoulio tis Epikratias by order of that court of 6 July 2004 in the case of Ipourgios Ikonomikon and Proistamenos D.O.I. Amfissas against Charilaos Georgakis

(Case C-391/04)

(2004/C 273/34)

Reference has been made to the Court of Justice of the European Communities by order of the Simvoulio tis Epikratias (Council of State, Greece) of 6 July 2004 received at the Court Registry on 14 September 2004, for a preliminary ruling in the case of Ipourgios Ikonomikon and Proistamenos D.O.I. Amfissas against Charilaos Georgakis on the following question:

Where stock-market transactions agreed on in advance which result in the increase or artificial inflation of the price of the securities transferred are carried out between persons or groups of persons having one of the characteristics set out in Article 2(1) of Council Directive 89/592/EEC, ⁽¹⁾ are the persons carrying out those transactions to be regarded as persons possessing inside information within the meaning of Articles 1 and 2 of that directive, so that their actions fall within the prohibition, laid down by Articles 2, 3 and 4 of the directive, on taking advantage of inside information?

⁽¹⁾ OJ L 334, 18.11.1989, p. 30.

Reference for a preliminary ruling by the Bundesverwaltungsgericht by order of that court of 7 July 2004 in the case i-21-germany GmbH against the Federal Republic of Germany

(Case C-392/04)

(2004/C 273/35)

Reference has been made to the Court of Justice of the European Communities by order of the Bundesverwaltungsgericht of 7 July 2004, which was received at the Court Registry on 16 September 2004, for a preliminary ruling in the case of i-21-germany GmbH against the Federal Republic of Germany on the following questions:

1. Is Article 11(1) of Directive 97/13/EC of the European Parliament and of the Council of 10 April 1997 on a common framework for general authorisations and individual licences in the field of telecommunications services (the licensing directive) to be interpreted as precluding the imposition of a licence fee calculated to anticipate the amount of a national regulatory authority's general administrative costs over a period of 30 years, to be charged in advance?

If the answer to Question 1 is in the affirmative:

2. Are Article 10 EC and Article 11 of the licensing directive to be interpreted as meaning that a fee assessment that determines fees within the meaning of Question 1 and which has not been contested although such a possibility is afforded under national law must be set aside where that is permissible under national law but not mandatory?