

Reference for a preliminary ruling by the Hoge Raad der Nederlanden by order of that court of 15 October 2004 in the case of H. A. Solleveld against Inspecteur van de Belastingdienst — ondernemingen Amersfoort

(Case C-443/04)

(2005/C 6/49)

(Language of the case: Dutch)

Reference has been made to the Court of Justice of the European Communities by order of the Hoge Raad der Nederlanden (Netherlands Supreme Court), Third Chamber (Netherlands) of 15 October 2004 received at the Court Registry on 20 October 2004, for a preliminary ruling in the case of H. A. Solleveld against Inspecteur van de Belastingdienst — ondernemingen Amersfoort on the following question:

Must Article 13(A)(1)(c) of the Sixth Directive ⁽¹⁾ be construed as meaning that exemption from VAT is conferred in respect of interventions comprising the establishment of a diagnosis, the provision of therapeutic advice and possible provision of treatment, in the framework of the diagnostic treatment described in paragraphs 3.1.2 and 3.1.3 above, even where those interventions cannot be subsumed within the exercise, by the person carrying out those interventions, of a medical or paramedical profession as defined by the Member State concerned?

⁽¹⁾ OJ L 145 of 16.6.1977, p. 1.

Reference for a preliminary ruling by the Hoge Raad der Nederlanden by order of that court of 15 October 2004 in the case of J.E. van den Hout-van Ejnsbergen against Inspecteur van de Belastingdienst — ondernemingen Leiden

(Case C-444/04)

(2005/C 6/50)

(Language of the case: Dutch)

Reference has been made to the Court of Justice of the European Communities by order of the Hoge Raad der Nederlanden (Netherlands Supreme Court), Third Chamber (Netherlands) of 15 October 2004 received at the Court Registry on 20 October 2004, for a preliminary ruling in the case of J.E. van den Hout-van Ejnsbergen against Inspecteur van de Belastingdienst — ondernemingen Leiden on the following question:

Must Article 13(A)(1)(c) of the Sixth Directive ⁽¹⁾ be construed as meaning that psychotherapeutic treatments provided by a person carrying on a profession who satisfies the legal requirements for registration listed in paragraph 3.1, and is registered in the Register of Psychotherapists, are exempt from VAT, even where those interventions cannot be subsumed within the exercise, by the person carrying out those interventions, of a medical or paramedical profession as defined by the Member State concerned?

⁽¹⁾ OJ L 145 of 13.6.1977, p. 1.

Reference for a preliminary ruling by the High Court of Justice (England & Wales), Chancery Division, by order of that court dated 13 October 2004, in the case of Test Claimants in the FII Group Litigation against Commissioners of Inland Revenue

(Case C-446/04)

(2005/C 6/51)

(Language of procedure: English)

Reference has been made to the Court of Justice of the European Communities by order of the High Court of Justice (England & Wales), Chancery Division, dated 13 October 2004, which was received at the Court Registry on 22 October 2004, for a preliminary ruling in the case of Test Claimants in the FII Group Litigation and Commissioners of Inland Revenue on the following questions:

1. Is it contrary to Article 43 or 56 EC for a Member State to keep in force and apply measures which exempt from corporation tax dividends received by a company resident in that Member State ('the resident company') from other resident companies and which subject dividends received by the resident company from companies resident in other Member States ('non-resident companies') to corporation tax (after giving double taxation relief for any withholding tax payable on the dividend and, under certain conditions, for the underlying tax paid by the non-resident companies on their profits in their country of residence)?