

This Case was removed from the Register of the Court by Order of the Court of 8 December 2011.

Reference for a preliminary ruling from First-tier Tribunal (Tax Chamber) (United Kingdom) made on 28 November 2011 — Grattan plc v The Commissioners for Her Majesty's Revenue & Customs

(Case C-606/11)

(2012/C 65/05)

Language of the case: English

Referring court

First-tier Tribunal (Tax Chamber)

Parties to the main proceedings

Applicant: Grattan plc

Defendant: The Commissioners for Her Majesty's Revenue & Customs

Questions referred

If the Court of Justice concludes that the answer to the Question 1 referred in the case of *Littlewoods Retail Limited v The Commissioners for Her Majesty's Revenue and Customs* (Case C-591/10) is in the negative:

1. Do the EU law principles of effectiveness and/or of equivalence require the remedy for an overpayment of VAT in breach of EU law to be a single remedy for both the reimbursement of the principal sums overpaid and for the use value of the overpayment and/or interest?;
2. In circumstances where there are alternative remedies under domestic law, is it a breach of the principles of effectiveness and/or of equivalence for the remedy or remedies not to be in the statutory provisions governing the making of the principal reimbursement claims and the appeals from administrative decisions on those claims?; and
3. Is it a breach of the principles of effectiveness and/or of equivalence to require a claimant to pursue the principal reimbursement claim and the claim for simple interest in one set of proceedings before the Tax Tribunal and the balance of the remedy required by EU law in respect of the use value of the overpayment and/or interest in separate proceedings before the High Court?

Reference for a preliminary ruling from High Court of Justice (Chancery Division) (United Kingdom) made on 28 November 2011 — ITV Broadcasting Limited e.a. v TV Catch Up Limited

(Case C-607/11)

(2012/C 65/06)

Language of the case: English

Referring court

High Court of Justice (Chancery Division)

Parties to the main proceedings

Applicants: ITV Broadcasting Limited e.a.

Defendant: TV Catch Up Limited

Question referred

On the interpretation of Directive 2001/29/EC ⁽¹⁾ of the European Parliament and of the Council of 22 May 2001 on the harmonisation of certain aspects of copyright and related rights in the information society ('the InfoSoc Directive'):

1. Does the right to authorise or prohibit a 'communication to the public of their works by wire or wireless means' in Article 3.1 of the Directive extend to a case where:
 - (i) Authors authorise the inclusion of their works in a terrestrial free-to-air television broadcast which is intended for reception either throughout the territory of a Member State or within a geographical area within a Member State;
 - (ii) A third party (i.e. an organisation other than the original broadcaster), provides a service whereby individual subscribers within the intended area of reception of the broadcast who could lawfully receive the broadcast on a television receiver in their own homes may log on to the third party's server and receive the content of the broadcast by means of an internet stream?

Does it make any difference to the answer to the above question if:

- (a) The third party's server allows only a "one-to-one" connection for each subscriber whereby each individual subscriber establishes his or her own internet connection to the server and every data packet sent by the server onto the internet is addressed to only one individual subscriber?