

Reference for a preliminary ruling from the Székesfehérvári Törvényszék (Hungary) lodged on 13 August 2012 — Hervis Sport- és Divatkereskedelmi Kft. v Nemzeti Adó- és Vámhivatal Közép-dunántúli Regionális Adó Főigazgatósága

(Case C-385/12)

(2012/C 366/41)

Language of the case: Hungarian

Referring court

Székesfehérvári Törvényszék

Parties to the main proceedings

Applicant: Hervis Sport- és Divatkereskedelmi Kft.

Defendant: Nemzeti Adó- és Vámhivatal Közép-dunántúli Regionális Adó Főigazgatósága

Question referred

Is the fact that taxpayers engaged in store retail trade have to pay a special tax if their net annual turnover is higher than HUF 500 million compatible with the provisions of the EC Treaty governing the principle of the general prohibition of discrimination (Articles 18 TFEU and 26 TFEU), the principle of freedom of establishment (Article 49 TFEU), the principle of equal treatment (Article 54 TFEU), the principle of equal treatment as regards participation in the capital of companies or firms within the meaning of Article 54 (Article 55 TFEU), the principle of freedom to provide services (Article 56 TFEU), the principle of the free movement of capital (Articles 63 TFEU and 65 TFEU) and the principle of equality of taxation of companies (Article 110 TFEU)?

Reference for a preliminary ruling from the Cour d'appel (Luxembourg) lodged on 27 August 2012 — État du Grand-duché de Luxembourg, Administration de l'enregistrement et des domaines v Edenred Luxembourg SA

(Case C-395/12)

(2012/C 366/42)

Language of the case: French

Referring court

Cour d'appel

Parties to the main proceedings

Applicants: État du Grand-duché de Luxembourg, Administration de l'enregistrement et des domaines

Defendant: Edenred Luxembourg SA

Question referred

Are services carried out by an organisation issuing luncheon vouchers in Luxembourg for a restaurateur who is a member of its acceptance network exempt, either in full or in part, from VAT pursuant to Article 13B(d)(3) of the Sixth Council Directive 77/388/EEC ⁽¹⁾ 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, as amended, if a luncheon voucher is not a fully-fledged financial security and those services are not intended to guarantee payment for a meal purchased by an employee of the business customer (*ibid.* Article 13B(d)(2)), in the case of luncheon vouchers allocated by an employer to its employees under the State legislation ..., given that membership of a luncheon vouchers network allows a member to profit from the custom of employees of the business customers of the luncheon voucher operator and that that operator is paying the processing costs for those luncheon vouchers?

⁽¹⁾ OJ 1977 L 145, p. 1.

Action brought on 11 September 2012 — European Commission v Republic of Cyprus

(Case C-412/12)

(2012/C 366/43)

Language of the case: Greek

Parties

Applicant: European Commission (represented by: G. Zavvos and D. Düsterhaus, Agents)

Defendant: Republic of Cyprus

Form of order sought

— declare that the Republic of Cyprus has failed to fulfil its obligations under Article 14 of Council Directive 1999/31/EC ⁽¹⁾ of 26 April 1999 on the landfill of waste, because not all the sites for the uncontrolled landfill of waste that operated on Cypriot territory have been decommissioned or been rendered compliant with the requirements of the directive;

— order the Republic of Cyprus to pay the costs.