

**Parties to the main proceedings**

*Applicant:* Feinchemie Schwebda GmbH, Bayer CropScience AG

*Defendant:* College voor de toelating van bestrijdingsmiddelen

*Intervener:* Agrichem BV

**Re:**

Preliminary ruling — College van Beroep voor het Bedrijfsleven — Interpretation of Article 4(1) of Commission Directive 2002/37/EC of 3 May 2002 amending Council Directive 91/414/EEC to include ethofumesate as an active substance (OJ 2002 L 117, p. 10) — Obligation on Member States to withdraw, before 1 September 2003, authorisation for any product containing ethofumesate in the case where the authorisation holder does not have, or does not have access to, a dossier satisfying the conditions set out in Annex II to Council Directive 91/414/EEC of 15 July 1991 concerning the placing of plant protection products on the market (OJ 1991 L 230, p. 1)

**Operative part of the judgment**

*Article 4(1) of Commission Directive 2002/37/EC of 3 May 2002 amending Council Directive 91/414/EEC to include ethofumesate as an active substance must be interpreted as not requiring Member States to terminate, before 1 September 2003, the authorisation of a plant protection product containing ethofumesate on the ground that the holder of that authorisation does not hold, or have access to, a dossier satisfying the requirements set out in Annex II to Council Directive 91/414/EEC of 15 July 1991 concerning the placing of plant protection products on the market.*

<sup>(1)</sup> OJ C 294, 2.12.2006.

**Judgment of the Court (Fourth Chamber) of 15 May 2008 (reference for a preliminary ruling from the Bundesfinanzhof, Germany) — Lidl Belgium GmbH & Co. KG v Finanzamt Heilbronn**

(Case C-414/06) <sup>(1)</sup>

*(Freedom of establishment — Direct taxation — Taking account of losses incurred by a permanent establishment situated in a Member State and belonging to a company which has its registered office in another Member State)*

(2008/C 171/09)

*Language of the case: German*

**Referring court**

Bundesfinanzhof

**Parties to the main proceedings**

*Applicant:* Lidl Belgium GmbH & Co. KG

*Defendant:* Finanzamt Heilbronn

**Re:**

Preliminary ruling — Bundesfinanzhof — Interpretation of Articles 43 EC and 56 EC — Deduction from a German company's taxable profits of losses resulting from the activities of a permanent establishment in another Member State — Refusal of such deduction on the basis of a bilateral convention concluded with that other Member State for the purpose of preventing double taxation

**Operative part of the judgment**

*Article 43 EC does not preclude a situation in which a company established in a Member State cannot deduct from its tax base losses relating to a permanent establishment belonging to it and situated in another Member State, to the extent that, by virtue of a double taxation convention, the income of that establishment is taxed in the latter Member State where those losses can be taken into account in the taxation of the income of that permanent establishment in future accounting periods.*

<sup>(1)</sup> OJ C 326, 30.12.2006.

**Judgment of the Court (Third Chamber) of 22 May 2008 (reference for a preliminary ruling from the Oberlandesgericht Dresden, Germany) — Energy management proceedings between citiworks AG (Intervening party: Sächsisches Staatsministerium für Wirtschaft und Arbeit als Landesregulierungsbehörde), on the one hand, and Flughafen Leipzig/Halle GmbH and Bundesnetzagentur, on the other**

(Case C-439/06) <sup>(1)</sup>

*(Internal market in electricity — Directive 2003/54/EC — Article 20(1) — Open access of third parties to electricity transmission and distribution systems)*

(2008/C 171/10)

*Language of the case: German*

**Referring court**

Oberlandesgericht Dresden

**Applicant in the energy management proceedings**

citiworks AG

*Interveners in the energy management proceedings in support of the applicant: Sächsisches Staatsministerium für Wirtschaft und Arbeit als Landesregulierungsbehörde,*

*Defendants in the energy management proceedings: Flughafen Leipzig/Halle GmbH, Bundesnetzagentur*