

Parties

Applicants: Tiercé Ladbroke SA and Derby SA

Defendant: Belgian State

Re:

Reference for a preliminary ruling — Cour d'appel de Bruxelles (Belgium) — Interpretation of Article 13(B)(d)(3) of Sixth Council Directive 77/388/EEC 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 (OJ 1977 L 145, p. 1) — Exemption in relation to transactions, including negotiation, concerning deposit accounts and payments — Bets, lotteries and other games of chance or forms of gambling — Supply of services by buralistes responsible for collecting the bets on behalf of a principal and, where appropriate, for paying out winnings to bettors — Whether eligible for the exemption provided for in Article 13(B)(d)(3)

Operative part of the order

The terms 'transactions, including negotiation, concerning deposit accounts and payments' used in Article 13(B)(d)(3) of Sixth Council Directive 77/388/EEC 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 are to be interpreted as meaning that they do not refer to the supply of services by an agent acting on behalf of a client which carries out the activity of accepting bets on horse races and other sporting events, consisting of acceptance by the agent of bets on behalf of the client, registration thereof, confirmation to the client, by presentation of the betting slip, that a bet was made, collection of funds, payment of winnings, sole assumption of liability as regards the client for management of the funds collected and for thefts and/or losses of money and receipt of remuneration in the form of commission from the client as remuneration for that activity.

(¹) OJ C 170, 21.7.2007.

Action brought on 10 August 2007 — Hervé Raulin v French Republic

(Case C-454/07)

(2008/C 183/12)

Language of the case: French

Parties

Applicant: Hervé Raulin (represented by: C. Vaucois, avocat)

Defendant: French Republic

By order of 16 May 2008, the Court (Fifth Chamber) declared that it clearly had no jurisdiction to decide the action and ordered the applicant to bear his own costs.

Action brought on 7 February 2008 — Sandra Raulin v French Republic

(Case C-49/08)

(2008/C 183/13)

Language of the case: French

Parties

Applicant: Sandra Raulin (represented by: C. Vaucois, avocat)

Defendant: French Republic

By order of 16 May 2008 the Court (Fifth Chamber) declared that it clearly had no jurisdiction to give a ruling on the action and ordered Mrs Raulin to pay her own costs.

Reference for a preliminary ruling from the Fővárosi Bíróság (Hungarian Republic) lodged on 2 April 2008 — LIDL Magyarország Kereskedelmi Bt. v Nemzeti Hírközlési Hatóság Tanácsa

(Case C-132/08)

(2008/C 183/14)

Language of the case: Hungarian

Referring court

Fővárosi Bíróság

Parties to the main proceedings

Applicant: LIDL Magyarország Kereskedelmi Bt.

Defendant: Nemzeti Hírközlési Hatóság Tanácsa