

Parties to the main proceedings

Applicant: Societe De Gestion Industrielle

Defendant: Belgian State

Questions referred

1. Does Article 43 of the EC Treaty in conjunction with Article 48 and, as appropriate, Article 12 of the Treaty, preclude legislation of a Member State which, like that at issue, results in taxation of a company resident in Belgium on an exceptional or gratuitous advantage which it granted to a company established in another Member State with which the Belgian company is, directly or indirectly, in a relationship of interdependence, whereas in identical circumstances the company resident in Belgium may not be taxed on an exceptional or gratuitous advantage where that advantage is granted to another company established in Belgium with which the Belgian company is, directly or indirectly, in a relationship of interdependence?
2. Does Article 56 of the EC Treaty, in conjunction with Article 48 and, as appropriate, Article 12 of the Treaty, preclude legislation of a Member State which, like that at issue, results in taxation of the company resident in Belgium on an exceptional or gratuitous advantage which it granted to a company established in another Member State with which the Belgian company is, directly or indirectly, in a relationship of interdependence, whereas in identical circumstance the resident Belgian company cannot be taxed on an exceptional or gratuitous advantage where that advantage is granted to another company established in Belgium with which the Belgian company is, directly or indirectly, in a relationship of interdependence?

Reference for a preliminary ruling from the Consiglio di Stato (Italy) lodged on 15 July 2008 — Angelo Grisoli v Regione Lombardia and Comune di Roccafranca

(Case C-315/08)

(2008/C 260/08)

Language of the case: Italian

Referring court

Consiglio di Stato

Parties to the main proceedings

Applicant: Angelo Grisoli

Defendant: Regione Lombardia

Questions referred

1. Is it compatible with Articles 152 and 153 of the Treaty on the European Union that there is a single pharmacy in communes with a population of less than 4 000 inhabitants?
2. Is it compatible with Articles 152 and 153 of the Treaty on European Union to make the establishment of the second pharmacy in communes with a population of over 4 000 inhabitants subject to conditions such as population over that amount of at least 50 per cent of the levels, distance of at least 3 000 metres from the existing pharmacy, and existence of particular requirements of the pharmacy service in relation to the topographical and road conditions, to be assessed by both the health units (local health companies) and the local association of pharmacists or in any event by the authorities competent for matters of organisation and review of the pharmacy service?

Reference for a preliminary ruling from the Corte Suprema di Cassazione (Italy) lodged on 15 July 2008 — Latex Srl v Agenzie delle Entrate, Amministrazione Dell'Economia e delle Finanze

(Case C-316/08)

(2008/C 260/09)

Language of the case: Italian

Referring court

Corte Suprema di Cassazione

Parties to the main proceedings

Applicant: Latex Srl

Defendants: Agenzie delle Entrate, Amministrazione Dell'Economia e delle Finanze

Questions referred

1. Does Article 18(4) of the Sixth Directive⁽¹⁾, given the neutrality of the VAT system, permit the Member States to completely exclude the right to deduct, also in the period following the years concerned, providing only for a refund?
2. If the answer is in the affirmative, do Article 18(4) and the principle of the effectiveness of the protection of rights arising under the Community legal system impose an obligation on the Member States nonetheless to ensure that those refunds are made within a reasonable period of time?

⁽¹⁾ Directive 388/77/EEC, OJ L 145, p. 1.