

Reference for a preliminary ruling from the Landessozialgericht Berlin-Brandenburg (Germany) lodged on 18 July 2008 — Christel Reinke v AOK Berlin

(Case C-336/08)

(2008/C 260/10)

Language of the case: German

Referring court

Landessozialgericht Berlin-Brandenburg

Parties to the main proceedings

Applicant: Christel Reinke

Defendant: AOK Berlin

Questions referred

1. Does the entitlement to reimbursement under Article 34(4) and (5) of Regulation (EEC) No 574/72 ⁽¹⁾ cover the costs of emergency treatment incurred by a pensioner entitled to benefits under Article 31 of Regulation (EEC) No 1408/71 in a private clinic in the place of stay if the competent hospital has refused to provide the treatment by way of benefit in kind on the ground of overcrowding?
2. May reimbursement be limited to the reimbursement rates provided for in Article 34(4) of Regulation (EEC) No 574/72 where the competent institution pays hospitals for benefits in kind, not on the basis of abstract and general rates, but on the basis of individual contracts, and where national law does not limit the benefit in kind to treatment in certain hospitals?
3. Is a national provision according to which reimbursement of the cost of treatment in a private hospital in another Member State is excluded, even in the case of emergency treatment, compatible with Articles 49 EC and 50 EC and 18 EC?

⁽¹⁾ Council Regulation (EEC) No 574/72 of 21 March 1972 laying down the procedure for implementing Regulation (EEC) No 1408/71 on the application of social security schemes to employed persons, to self-employed persons and to their families moving within the Community (OJ, English Special Edition 1972 (I), p. 159).

Reference for a preliminary ruling from the Commissione Tributaria Regionale (Italy) lodged on 23 July 2008 — P. FERRERO e C. Spa v Agenzia Entrate — Ufficio di Alba

(Case C-338/08)

(2008/C 260/11)

Language of the case: Italian

Referring court

Commissione Tributaria Regionale

Parties to the main proceedings

Applicant: P. FERRERO e C. Spa

Defendant: Agenzia Entrate — Ufficio di Alba

Questions referred

1. Whether the withholding tax applicable to the dividend adjustment constitutes withholding tax on profits prohibited by Article 5(1) of Directive 435/90/EEC ⁽¹⁾ (in the case in point the subsidiary opted for the agreement-based regime);
2. As a subordinate point, in the case of an affirmative answer to the first question, whether the protective clause referred to in Article 7(2) of the Directive applies.

⁽¹⁾ OJ L 225, p. 6.

Reference for a preliminary ruling from the Commissione Tributaria Regionale (Italy) lodged on 23 July 2008 — General Beverage Europe B.V. v Agenzia delle Entrate — Ufficio di Alba

(Case C-339/08)

(2008/C 260/12)

Language of the case: Italian

Referring court

Commissione Tributaria Regionale

Parties to the main proceedings

Applicant: General Beverage Europe B.V.

Defendant: Agenzia delle Entrate — Ufficio di Alba