Reference for a preliminary ruling from the Tribunal Supremo (Spain) lodged on 7 June 2010 — Campsa Estaciones de Servicio S.A. v Administración del Estado

(Case C-285/10)

(2010/C 246/33)

Language of the case: Spanish

Referring court

Tribunal Supremo

Parties to the main proceedings

Applicant: Campsa Estaciones de Servicio S.A.

Defendant: Administración del Estado

Question referred

Did the Sixth Council Directive 77/388/EEC (¹) of 17 May 1977 permit Member States to enact legislation whereby, for transactions between connected parties where the price was patently lower than the open market value, the taxable amount was other than that determined by Article 11A.(1)(a) to be generally applicable — namely, the consideration — by extending the scope of the rules on application of goods and services for private use (as was done by Article 79(5) of the Law on VAT, before its amendment by Law 36/2006 of 29 November), when the specific procedure provided for in Article 27 of the Sixth Directive to obtain authorisation for derogation from the general rule was not followed, such derogation being obtained by Spain only after the Council Decision of 15 May 2006?

Reference for a preliminary ruling from the Rechtbank van Koophandel te Dendermonde (Belgium) lodged on 2 June 2010 — Wamo BVBA v JBC NV and Modemakers Fashion NV

(Case C-288/10)

(2010/C 246/34)

Language of the case: Dutch

Referring court

Rechtbank van Koophandel te Dendermonde

Parties to the main proceedings

Applicant: Wamo BVBA

Defendants: JBC NV

Modemakers Fashion NV

Question referred

Does Directive 2005/29/EC (¹) of the European Parliament and of the Council of 11 May 2005 concerning unfair business-to-consumer commercial practices preclude a national provision such as that laid down in Article 53 of the Wet van 14 juli 1991 betreffende de handelspraktijken en de voorlichting en bescherming van de consument (Law of 14 July 1991 on commercial practices and consumer information and protection, 'WHP') which prohibits announcements of price decreases and suggestions of such decreases during defined periods?

Appeal brought on 10 June 2010 by European Dynamics SA against the judgment of the General Court (Third Chamber) delivered on 19 March 2010 in Case T-50/05: Evropaïki Dynamiki — Proigmena Systimata Tilepikoinonion Pliroforikis kai Tilematikis AE v European Commission

(Case C-289/10 P)

(2010/C 246/35)

Language of the case: English

Parties

Appellant: European Dynamics SA (represented by: N. Korogiannakis, Attorney at Law)

Other party to the proceedings: European Commission

Form of order sought

The appellant claims that the Court should:

- set aside the decision of the General Court

⁽¹) Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization 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).

⁽¹) Directive 2005/29/EC of the European Parliament and of the Council of 11 May 2005 concerning unfair business-to-consumer commercial practices in the internal market and amending Council Directive 84/450/EEC, Directives 97/7/EC, 98/27/EC and 2002/65/EC of the European Parliament and of the Council and Regulation (EC) No 2006/2004 of the European Parliament and of the Council ('Unfair Commercial Practices Directive') (OJ 2005 L 149, p. 22).