

Reference for a preliminary ruling from the Tribunal administratif de Limoges (France) lodged on 14 September 2010 — Philippe Bonnarde v Agence de services et de paiement

(Case C-443/10)

(2010/C 317/34)

Language of the case: French

Referring court

Tribunal administratif de Limoges

Parties to the main proceedings

Applicant: Philippe Bonnarde

Defendant: Agence de services et de paiement

Questions referred

1. Are the provisions of European Union law, in particular those of the Treaty on the Functioning of the European Union intended to ensure freedom of movement, and those of the abovementioned directives concerning vehicle registration documents, to be interpreted as precluding a Member State's legislation from introducing, for the registration of vehicles, a specific document, such as a vehicle registration document on which must be stated 'demonstration vehicle', which could be regarded as not intended to constitute temporary registration within the meaning of Council Directive 1999/37/EC of 29 April 1999 on the registration documents for vehicles,⁽¹⁾ amended by Directive 2003/127/EC,⁽²⁾ and consequently as precluding the grant of an advantage from being linked to production of such a document?
2. If the answer to the first question is in the negative, do those provisions imply that, where a vehicle is purchased in another Member State, national legislation making the grant of a subsidy for the purchase of clean vehicles which have already been registered subject to the condition that the registration certificate bear, by virtue of the legislation of the Member State, the statement 'demonstration vehicle' must be disappplied, where the seller of the vehicle has not himself been able to benefit from that subsidy and where:

— either the purchaser produces a vehicle registration document issued in the other Member State and specific to vehicles intended for use for the purposes of demonstration,

— or the vehicle has the characteristics, relating in particular to the date of its first entry into service, required by national legislation for it to be classified as a demonstration vehicle?

⁽¹⁾ OJ L 138, p. 57.

⁽²⁾ Commission Directive of 23 December 2003, amending Council Directive 1999/37/EC on the registration documents for vehicles (OJ 2004 L 10, p. 29).

Reference for a preliminary ruling from the Bundesfinanzhof (Germany) lodged on 15 September 2010 — Finanzamt Lüdenscheid v Christel Schriever

(Case C-444/10)

(2010/C 317/35)

Language of the case: German

Referring court

Bundesfinanzhof

Parties to the main proceedings

Applicant: Finanzamt Lüdenscheid

Defendant: Christel Schriever

Questions referred

1. Is there a 'transfer' of a totality of assets within the meaning of Article 5(8) of Sixth Council Directive 77/388/EEC⁽¹⁾ 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 in the case where a trader transfers ownership of the stock and shop installations of his retail outlet to a purchaser and merely leases the premises which he owns to the purchaser?
2. Is it relevant in that regard whether the premises were leased on the basis of a long-term lease contract for use or whether the lease contract is concluded for an indefinite period and may be terminated by either party at short notice?

⁽¹⁾ OJ 1977 L 145, p. 1.