

previously been registered in other Member States, account being taken of the fact that that tax is not applied to second-hand motor vehicles registered in Romania where they are the object of certain transactions and are re-registered?

2. Does the second paragraph of Article 110 of the Treaty on the Functioning of the European Union (formerly Article 90 of the Treaty establishing the European Community), which is intended to eliminate factors liable to protect the national market and to breach the principles of competition, preclude the establishment of a pollution tax for motor vehicles which is levied upon the first registration in Romania of second-hand imported motor vehicles which have previously been registered in other Member States, account being taken of the fact that exemption from payment of the pollution tax was granted under Government Emergency Order No 218/2008 for motor vehicles in category M1 and pollution class Euro 4, with a cylinder capacity of not more than 2 000 cc, and all motor vehicles in category N1 and pollution class Euro 4, which were registered for the first time in Romania or in another Member State of the European Union between 15 December 2008 and 31 December 2009 inclusive, that is to say, for the category of motor vehicle which possesses the technical characteristics of the motor vehicles manufactured in Romania, thus favouring the domestic motor vehicle manufacturing industry?

Reference for a preliminary ruling from the Bundesfinanzhof (Germany) lodged on 20 January 2011 — Marianne Scheunemann v Finanzamt Bremerhaven

(Case C-31/11)

(2011/C 113/10)

Language of the case: German

Referring court

Bundesfinanzhof

Parties to the main proceedings

Applicant: Marianne Scheunemann

Defendant: Finanzamt Bremerhaven

Question referred

Must Article 56(1) of the Treaty establishing the European Community, in conjunction with Article 58 thereof, be interpreted as precluding legislation of a Member State which, for the purposes of calculating the inheritance tax on an estate, provides that account be taken of the entire value of a shareholding, forming part of private assets, as a sole shareholder in a capital company with its registered office and principal place of business in Canada, whereas where such a shareholding in a

capital company with its registered office or principal place of business in Germany is acquired a tax free amount is granted and only 65 % of the remaining value is taken into account?

Reference for a preliminary ruling from the Conseil d'État (Belgium), lodged on 26 January 2011 — Inter-Environnement Wallonie ASBL, Terre wallonne ASBL v Région wallonne

(Case C-41/11)

(2011/C 113/11)

Language of the case: French

Referring court

Conseil d'État

Parties to the main proceedings

Applicants: Inter-Environnement Wallonie ASBL, Terre wallonne ASBL

Defendant: Région wallonne

Question referred

Can the Conseil d'État,

- seised of an action seeking the annulment of the decree of the Government of Wallonia of 15 February 2007 amending Book II of the Environment Code, which forms the Water Code, as regards the sustainable management of nitrogen in agriculture,
- finding that that decree was adopted without compliance with the procedure prescribed by Directive 2001/42/EC of the European Parliament and of the Council of 27 June 2001 on the assessment of the effects of certain plans and programmes on the environment ⁽¹⁾ and that it is, for that reason, contrary to the law of the European Union and must be annulled,
- but finding at the same time that the contested decree provides for an appropriate implementation of Council Directive 91/676/EEC of 12 December 1991 concerning the protection of waters against pollution caused by nitrates from agricultural sources, ⁽²⁾
- defer in time the effects of the judicial annulment for a short period necessary for the redrafting of the annulled measure in order to maintain in European Union environmental law a degree of specific implementation without any break in continuity?

⁽¹⁾ OJ 2001 L 197, p. 30.

⁽²⁾ OJ 1991 L 375, p. 1.