

If that question is to be answered in the affirmative:

3. Is Article 10(1) of Decision No 1/80 be interpreted as meaning that the principle of non-discrimination there laid down does not in any event prohibit the national authorities, in accordance with national provisions, from withdrawing, after their period of validity has expired, residence permits of limited duration wrongfully granted to a Turkish worker under national law for such periods of time during which the Turkish worker actually made use of a work permit of unlimited duration which had previously been duly granted to him and was in employment?
4. Is Article 10(1) of Decision No 1/80 further to be interpreted as meaning that that provision covers only employment in which a Turkish worker who is in possession of a work permit which has been duly granted to him by the national authorities for an unlimited period and without restrictions *ratione materiae* is engaged at the time when his residence permit, which has been granted for a limited period for a different purpose, expires, and that a Turkish worker in that situation cannot therefore ask the national authorities, even after having permanently left that employment, to grant him further right of residence for the purposes of new employment — which may be taken up after an interval of time needed to look for another job?
5. Is Article 10(1) of Decision No 1/80 further to be interpreted as meaning that the principle of non-discrimination (only) bars the national authorities of the host Member State from taking measures, after the last-issued residence permit has expired, to repatriate a Turkish national duly registered as belonging to its labour force to whom it originally granted specific rights in relation to employment which were more extensive than his rights of residence, in so far as such measures do not serve to protect a legitimate national interest, but does not require them to issue a residence permit?

(¹) Decision 1/80 of the Association Council of 19 September 1980 on the development of the EEC-Turkey Association

Reference for a preliminary ruling from the Baranya Megyei Bíróság lodged on 3 June 2011 — Mecsek-Gabona Kft. v Nemzeti Adó- és Vámhivatal Dél-dunántúli Regionális Adó Főigazgatósága

(Case C-273/11)

(2011/C 269/44)

Language of the case: Hungarian

Referring court

Baranya Megyei Bíróság

Parties to the main proceedings

Applicant: Mecsek-Gabona Kft.

Defendant: Nemzeti Adó- és Vámhivatal Dél-dunántúli Regionális Adó Főigazgatósága

Questions referred

1. Is Article 138(1) of Directive 2006/112 (¹) to be interpreted as meaning that the sale of a product is exempt from VAT if the product is sold to a buyer who is registered for VAT in another Member State at the time when the sale contract is concluded, and the buyer concludes the sale contract in respect of the product in such a way that the right of disposal and right of ownership are transferred to the buyer upon loading onto the mode of transportation, and the buyer assumes the obligation of transportation to the other Member State?
2. In order to make a VAT-exempt sale, is it sufficient for the seller to satisfy himself that the goods sold are transported by foreign-registered vehicles, and that he is in possession of the CMRs returned by the buyer, or must he ensure that the product sold has crossed the national border and has been transported within Community territory?
3. Can the fact of a VAT-exempt sale of a product be called into question purely on the basis that the tax authority of another Member State retrospectively revokes the buyer's Community tax number with effect from a date prior to the sale of the product?

(¹) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1).

Reference for a preliminary ruling from the Bundesfinanzhof (Germany) lodged on 3 June 2011 — GfBk Gesellschaft für Börsenkommunikation mbH v Finanzamt Bayreuth

(Case C-275/11)

(2011/C 269/45)

Language of the case: German

Referring court

Bundesfinanzhof

Parties to the main proceedings

Applicant: GfBk Gesellschaft für Börsenkommunikation mbH

Defendant: Finanzamt Bayreuth

Questions referred

For the purpose of interpreting the term 'management of special investment funds' within the meaning of Article 13B(d)(6) of Directive 77/388/EEC, (¹) is the service provided by the third-party manager of a special investment fund sufficiently specific and hence exempt from taxation only if