

Reference for a preliminary ruling from the Korkein hallinto-oikeus (Finland) lodged on 28 June 2011 — K

(Case C-322/11)

(2011/C 252/46)

Language of the case: Finnish

Referring court

Korkein hallinto-oikeus

Parties to the main proceedings

Appellant: K

Other parties: Veronsaajien oikeudenvalvontayksikkö, Valtiovarainministeriö

Question referred

Must Articles 63 TFEU and 65 TFEU be interpreted as precluding national legislation under which a person with general liability to tax in Finland cannot deduct a loss incurred on the transfer of immovable property situated in France from gains on the transfer of shares taxable in Finland, whereas a person with general liability to tax in Finland may on certain conditions deduct a loss on the transfer of equivalent immovable property situated in Finland from gains on transfer?

Reference for a preliminary ruling from the Varnenski Administrativen Sad (Bulgaria), lodged on 29 June 2011 — Tsifrova kompania v Nachalnik na Mitnicheski punkt Varna Zapad pri Mitnitsi Varna

(Case C-330/11)

(2011/C 252/47)

Language of the case: Bulgarian

Referring court

Varnenski Administrativen Sad

Parties to the main proceedings

Applicant: Tsifrova kompania

Defendant: Nachalnik na Mitnicheski punkt Varna Zapad pri Mitnitsi Varna

Questions referred

1. What is to be understood by the term 'Internet' within the meaning of the Explanatory Notes to the Combined Nomenclature of the European Community for 2009 (Commission Regulation (EC) No 1031/2008 of 19 September 2008),⁽¹⁾ which were published in the Official Journal of 30 May 2008 (OJ 2008 C 133, p. 1) (amendment in relation to subheadings

8528 90 00, 8528 71 13 and 8528 71 90), if it is used in relation to the classification of goods under TARIC code 8528 71 13 00?

2. What is to be understood by the term 'modem' within the meaning of the Explanatory Notes to the Combined Nomenclature of the European Community for 2009 (Commission Regulation (EC) No 1031/2008 of 19 September 2008), which were published in the Official Journal of 30 May 2008 (OJ 2008 C 133, p. 1) (amendment in relation to subheadings 8528 90 00, 8528 71 13 and 8528 71 90), if it is used in relation to the classification of goods under TARIC code 8528 71 13 00?
3. What is to be understood by the terms 'modulation' and 'demodulation' within the meaning of the Explanatory Notes to the Combined Nomenclature of the European Community for 2009 (Commission Regulation (EC) No 1031/2008 of 19 September 2008), which were published in the Official Journal of 30 May 2008 (OJ 2008 C 133, p. 1) (amendment in relation to subheadings 8528 90 00, 8528 71 13 and 8528 71 90), if they are used in relation to the classification of goods under TARIC code 8528 71 13 00?
4. What is the relevant function (main function) of the set-top box DC 215 KL apparatus, pursuant to which the tariff classification must be carried out: receiving television signals or the use of a modem which facilitates interactive information exchange for the purposes of gaining access to the internet?
5. If the relevant function (main function) of the set-top box DC 215 KL apparatus is the use of a modem which facilitates interactive information exchange for the purposes of gaining access to the internet, is the type of modulation and demodulation which the modem brings about or the type of modem used relevant to the tariff classification, or does it suffice that access to the Internet is provided by means of the modem?
6. Under which subheading and which code should apparatus corresponding to the description of the apparatus DC 215 KL be classified?
7. In the event that the set-top box DC 215 KL is to be classified under subheading 8521 90 00 of the combined nomenclature, is the application of a positive rate of customs duty lawful as a matter of Community law, if such classification would constitute a violation of the Community's obligations under the Information Technology Agreement and Article II:(b) of the General Agreement on Tariffs and Trade 1994, or does classification under heading 8521 entail a conclusion that the set-top box TF6100DCC falls outside the scope of the relevant part of the Information Technology Agreement?

⁽¹⁾ OJ 2008 L 291, p. 1.