

3. Is Article 13(4) of the Commission Regulation to be interpreted in such a way that, the criteria mentioned in question 1 above on the basis of which a person is regarded as having set up as head of a holding can be made more precise or defined in more detail in national legislation, or does the provision merely give entitlement to define the date of setting up as a farmer?

- (¹) Council Regulation (EC) No 1698/2005 of 20 September 2005 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD); OJ 2005 L 277, p. 1.
 (²) Commission Regulation (EC) No 1974/2006 of 15 December 2006 laying down detailed rules for the application of Council Regulation (EC) No 1698/2005 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD); OJ 2006 L 368, p. 15.

Reference for a preliminary ruling from the Supremo Tribunal Administrativo (Portugal) lodged on 1 December 2011 — TVI Televisão Independente, SA v Fazenda Pública

(Case C-618/11)

(2012/C 49/26)

Language of the case: Portuguese

Referring court

Supremo Tribunal Administrativo

Parties to the main proceedings

Appellant: TVI Televisão Independente, SA

Respondent: Fazenda Pública

Questions referred

1. Is Article 16(1) of the CIVA [VAT Code], as interpreted in the judgment under appeal (to the effect that the commercial advertising *screening tax* is inherent in the supply of advertising services, so that it should be included in the taxable amount of the supply of services for the purposes of VAT), compatible with Article 11(A)(1)(a) of Directive 77/388/EC (¹) (now Article 73 of Council Directive 2006/112/EC (²) of 28 November 2006) and, in particular, with the concept of ‘consideration which has been or is to be obtained by the supplier ... for such supplies’?
2. Is Article 16(6)(c) of the CIVA, as interpreted in the judgment under appeal (to the effect that the commercial advertising *screening tax* does not constitute an *amount paid in the name and on behalf of the customer of the services*, even though it is accounted for in third party suspense accounts and is intended to be paid to public bodies, so that it is not excluded from the taxable amount for the purposes of VAT) compatible with Article 11(A)(3)(c) of Directive 77/388/EC (now Article 79(c) of Council Directive 2006/112/EC of 28

November 2006) and, in particular, with the concept of ‘amounts received by a taxable person from his purchaser or customer as repayment for expenses paid out in the name and for the account of the latter and which are entered in his books in a suspense account’?

- (¹) Sixth Council Directive 77/388/EEC 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 (OJ 1977 L 145, p. 1).
 (²) 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 Tribunal du travail de Bruxelles (Belgium) of 30 November 2011 — Patricia Dumont de Chassart v ONAFTS — Office national des allocations familiales pour travailleurs salariés

(Case C-619/11)

(2012/C 49/27)

Language of the case: French

Referring court

Tribunal du travail de Bruxelles

Parties to the main proceedings

Applicant: Patricia Dumont de Chassart

Defendant: ONAFTS — Office national des allocations familiales pour travailleurs salariés

Question referred

Does Article 79(1) of Council Regulation (EEC) No 1408/71 of 14 June 1971 on the application of social security schemes to employed persons, to self-employed persons and to members of their families moving within the Community (¹) breach the general principles of equality and non-discrimination, enshrined, inter alia, in Article 14 of the Convention for the Protection of Human Rights and Fundamental Freedoms, signed at Rome on 4 November 1950, read, where appropriate, in conjunction with Articles 17, 39 and/or 43 of the consolidated version of the Treaty establishing the European Community, when it is interpreted as allowing the rules equating periods of insurance, employment or self-employment laid down in Article 72 of Regulation (EEC) No 1408/71 of 14 June 1971 on the application of social security schemes to employed persons, to self-employed persons and to members of their families moving within the Community to apply to the deceased parent alone with the consequence that Article 56bis(1) of the Laws on