

Question referred

Are Article 13(1) and Article 13(2)(a) of Regulation No 1408/71⁽¹⁾ to be interpreted as precluding the granting of (differential) child benefit by a Member State of residence, in cases where a person entitled to child benefit — like the other parent — is a cross-border commuter employed in Switzerland and draws family benefits there in respect of his children living in the Member State of residence which are lower than the child benefit provided for in the Member State of residence?

(¹) Regulation (EEC) No 1408/71 of the Council of 14 June 1971 on the application of social security schemes to employed persons and their families moving within the Community, OJ 1971 L 149, p. 2 (English special edition: Series I Chapter 1971(II) P. 0416), as amended by Council Regulation (EC) No 118/97 of 2 December 1996, OJ 1997 L 28, p. 1, and Regulation (EC) No 647/2005 of the European Parliament and of the Council of 13 April 2005, OJ 2005 L 117, p. 1.

a European order for payment itself constitutes the entry of an appearance, provided that that statement does not contest the jurisdiction of the court of origin?

3. If question 2 is answered in the negative:

Is Article 17 of Regulation No 1896/2006 in conjunction with Article 24 of Regulation No 44/2001 to be interpreted as meaning that the lodging of a statement of opposition confers jurisdiction by virtue of the entry of an appearance at most where that statement itself presents arguments on the substance of the case but does not contest the jurisdiction?

(¹) OJ L 399, p. 1.

(²) OJ 2001 L 12, p. 1.

Reference for a preliminary ruling from the Oberster Gerichtshof (Austria) lodged on 23 March 2012 — Goldbet Sportwetten GmbH v Massimo Sperindeo

(Case C-144/12)

(2012/C 184/04)

Language of the case: German

Referring court

Oberster Gerichtshof

Parties to the main proceedings

Applicant: Goldbet Sportwetten GmbH

Defendant: Massimo Sperindeo

Questions referred

1. Is Article 6 of Regulation (EC) No 1896/2006⁽¹⁾ of the European Parliament and of the Council of 12 December 2006 creating a European order for payment procedure (Regulation No 1896/2006) to be interpreted as meaning that Article 24 of Council Regulation (EC) No 44/2001⁽²⁾ on jurisdiction and the recognition and enforcement of judgments in civil and commercial matters (Regulation No 44/2001), which confers jurisdiction on a court before which a defendant enters an appearance, must also be applied in the European order for payment procedure?
2. If question 1 is answered in the affirmative:

Is Article 17 of Regulation No 1896/2006 in conjunction with Article 24 of Regulation No 44/2001 to be interpreted as meaning that the lodging of a statement of opposition to

Reference for a preliminary ruling from the Naczelny Sąd Administracyjny (Poland), lodged on 30 March 2012 — Minister Finansów v RR Donnelley Global Turnkey Solutions Poland Sp. z o.o.

(Case C-155/12)

(2012/C 184/05)

Language of the case: Polish

Referring court

Naczelny Sąd Administracyjny

Parties to the main proceedings

Appellant: Minister Finansów

Respondent: RR Donnelley Global Turnkey Solutions Poland Sp. z o.o.

Questions referred

1. Are the provisions of Articles 44 and 47 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax⁽¹⁾ to be interpreted as meaning that complex services relating to the storage of goods, which comprise admission of the goods to the warehouse, placing the goods on the appropriate storage shelves, storing the goods for the customer, issuing the goods, unloading and loading and, in the case of certain customers, repackaging materials supplied in collective packaging into individual sets, constitute services connected with immovable property which are to be taxed, in accordance with Article 47 of Directive 2006/112, at the place where the immovable property is located?