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(Announcements)

COURT PROCEEDINGS

COURT OF JUSTICE

Reference for a preliminary ruling from the Kúria (Hungary) lodged on 23 April 2012 — Alakor Gabonatermelő és Forgalmazó Kft. v Nemzeti Adó- és Vámhivatal Észak-alföldi Regionális Adó Főigazgatósága

(Case C-191/12)

(2012/C 243/02)

*Language of the case: Hungarian***Referring court**

Kúria

Parties to the main proceedings*Applicant:* Alakor Gabonatermelő és Forgalmazó Kft.*Defendant:* Nemzeti Adó- és Vámhivatal Észak-alföldi Regionális Adó Főigazgatósága**Questions referred**

1. Can the fact that a taxpayer — where there is a prohibition on deduction — has obtained aid in such a manner that this also funds VAT or has obtained additional State aid as compensation for non-deductible VAT be categorised as the passing on of tax according to Community law?
2. If the answer is in the affirmative, would the answer be the same if the taxpayer did not receive the aid from a Member State or from the tax authority of a Member State, but instead the aid was paid — pursuant to the contract concluded with the person granting the aid — from European Union aid and the Member State's central budget?
3. Can the principles of repayment based on fiscal neutrality and of effectiveness, equivalence and equal treatment be regarded as satisfied, and the prohibition on unjust enrichment complied with, where — owing to legislation on the right to deduct that is contrary to European Union law — the tax authority of a Member State only upholds the

taxpayer's claim for repayment or damages in relation to that part or proportion not previously funded through the aid referred to in the first two questions?

Reference for a preliminary ruling from the Gerechtshof 's Gravenhage (Netherlands) lodged on 30 April 2012 — Innoweb B.V. v Wegener ICT Media B.V., Wegener Mediaventions B.V.

(Case C-202/12)

(2012/C 243/03)

*Language of the case: Dutch***Referring court**

Gerechtshof 's Gravenhage (Netherlands)

Parties to the main proceedings*Applicant:* Innoweb B.V.*Defendant:* Wegener ICT Media B.V.,

Wegener Mediaventions B.V.

Questions referred

1. Is Article 7(1) of the Directive⁽¹⁾ to be interpreted as meaning that the whole or a qualitatively or quantitatively substantial part of the contents of a database offered on a website (on line) is re-utilised (made available) by a third party if that third party *makes it possible* for the public to search the whole contents of the database or a substantial part thereof in real time with the aid of a dedicated meta search engine provided by that third party, by means of a query entered by a user in "translated" form into the search engine of the website on which the database is offered?
2. If not, is the situation different if, after receiving the results of the query, the third party sends to or displays for each user a very small part of the contents of the database in the format of his own website?

3. Is it relevant to the answers to Questions 1 and 2 that the third party undertakes those activities continuously and, with the aid of its search engine, carries out daily a total of 100 000 queries received from users in “translated” form and makes available the results thereof to various users in a manner such as that described above?
4. Is Article 7(5) of the Directive to be interpreted as meaning that the repeated *and* systematic re-utilisation of insubstantial parts of the contents of the database which conflicts with normal exploitation or unreasonably prejudices the legitimate interests of the maker of the database is not permissible, or is it sufficient for there to be repeated or systematic re-utilisation?
5. If repeated *and* systematic re-utilisation is a requirement,
- (a) what does ‘systematic’ mean?
- (b) Is re-utilisation systematic when an automated system is used?
- (c) Is it relevant that a dedicated meta search engine is used in the manner described above?
6. Is Article 7(5) of the Directive to be interpreted as meaning that the prohibition for which it provides does not apply if a third party repeatedly makes available to individual users of a meta search engine belonging to that third party only insubstantial parts of the contents of the database in response to each query?
7. If so, does that also apply if the cumulative effect of the repeated re-utilisation of those insubstantial parts is that a substantial part of the contents of the database is made available to the individual users together?
8. Is Article 7(5) of the Directive to be interpreted as meaning that, if conduct which has not been approved and which is such that, as a result of the cumulative effect of re-utilisation, the whole or a substantial part of the contents of a protected database is made available to the public, the requirements of that provision are satisfied, or must it also be claimed and proved that those acts conflict with the normal exploitation of the database or unreasonably prejudice the legitimate interests of the maker of the database?
9. Is it assumed that the investment of the maker of the database is seriously prejudiced in the event of the aforementioned conduct?

(¹) Directive 96/9/EC of the European Parliament and of the Council of 11 March 1996 on the legal protection of databases, OJ 1996 L 77, p. 20.

Reference for a preliminary ruling from the Landgericht Saarbrücken (Germany), lodged on 10 May 2012 — Lokman Emrek v Vlado Sabranovic

(Case C-218/12)

(2012/C 243/04)

Language of the case: German

Referring court

Landgericht Saarbrücken

Parties to the main proceedings

Appellant: Lokman Emrek

Respondent: Vlado Sabranovic

Questions referred

1. In cases in which a trader’s internet presence satisfies the ‘directing’ requirement, does Article 15(1)(c) of Regulation (EC) No 44/2001 (¹) require, as a further unwritten condition, that the consumer was induced to enter into the contract by the website operated by the trader and consequently that the internet presence must be a causal factor in regard to the conclusion of the contract?
2. In so far as a causal link between the ‘directing’ requirement and the conclusion of the contract is necessary: does Article 15(1)(c) of Regulation No 44/2001 also require that the contract was concluded as a distance contract?

(¹) Council Regulation (EC) No 44/2001 of 22 December 2000 on jurisdiction and the recognition and enforcement of judgments in civil and commercial matters (OJ 2001 L 12, p. 1).

Reference for a preliminary ruling from the Verwaltungsgerichtshof (Austria) lodged on 9 May 2012 — Finanzamt Freistadt Rohrbach Urfahr v Unabhängiger Fianzsenat Außenstelle Linz

(Case C-219/12)

(2012/C 243/05)

Language of the case: German

Referring court

Verwaltungsgerichtshof

Parties to the main proceedings

Applicant: Finanzamt Freistadt Rohrbach Urfahr

Defendant: Unabhängiger Fianzsenat Außenstelle Linz

Interested party: Thomas Fuchs