Reference for a preliminary ruling from the Székesfehérvári Törvényszék (Hungary) lodged on 13 August 2012 — Hervis Sport- és Divatkereskedelmi Kft. v Nemzeti Adó- és Vámhivatal Közép-dunántúli Regionális Adó Főigazgatósága

(Case C-385/12)

(2012/C 366/41)

Language of the case: Hungarian

Referring court

Székesfehérvári Törvényszék

Parties to the main proceedings

Applicant: Hervis Sport- és Divatkereskedelmi Kft.

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

Question referred

Is the fact that taxpayers engaged in store retail trade have to pay a special tax if their net annual turnover is higher than HUF 500 million compatible with the provisions of the EC Treaty governing the principle of the general prohibition of discrimination (Articles 18 TFEU and 26 TFEU), the principle of freedom of establishment (Article 49 TFEU), the principle of equal treatment (Article 54 TFEU), the principle of equal treatment as regards participation in the capital of companies or firms within the meaning of Article 54 (Article 55 TFEU), the principle of freedom to provide services (Article 56 TFEU), the principle of the free movement of capital (Articles 63 TFEU and 65 TFEU) and the principle of equality of taxation of companies (Article 110 TFEU)?

Reference for a preliminary ruling from the Cour d'appel (Luxembourg) lodged on 27 August 2012 — État du Grand-duché de Luxembourg, Administration de l'enregistrement et des domaines v Edenred Luxembourg SA

(Case C-395/12)

(2012/C 366/42)

Language of the case: French

Referring court

Cour d'appel

Parties to the main proceedings

Applicants: État du Grand-duché de Luxembourg, Administration de l'enregistrement et des domaines

Defendant: Edenred Luxembourg SA

Question referred

Are services carried out by an organisation issuing luncheon vouchers in Luxembourg for a restaurateur who is a member of its acceptance network exempt, either in full or in part, from VAT pursuant to Article 13B(d)(3) of the Sixth Council Directive 77/388/EEC [1] 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, as amended, if a luncheon voucher is not a fully-fledged financial security and those services are not intended to guarantee payment for a meal purchased by an employee of the business customer (*ibid*. Article 13B(d)(2)), in the case of luncheon vouchers allocated by an employer to its employees under the State legislation …, given that membership of a luncheon vouchers network allows a member to profit from the custom of employees of the business customers of the luncheon voucher operator and that that operator is paying the processing costs for those luncheon vouchers?

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[1] OJ 1977 L 145, p. 1.

Action brought on 11 September 2012 — European Commission v Republic of Cyprus

(Case C-412/12)

(2012/C 366/43)

Language of the case: Greek

Parties

Applicant: European Commission (represented by: G. Zavvos and D. Düsterhaus, Agents)

Defendant: Republic of Cyprus

Form of order sought

— declare that the Republic of Cyprus has failed to fulfil its obligations under Article 14 of Council Directive 1999/31/EC [1] of 26 April 1999 on the landfill of waste, because not all the sites for the uncontrolled landfill of waste that operated on Cypriot territory have been decommissioned or been rendered compliant with the requirements of the directive;

— order the Republic of Cyprus to pay the costs.

Pleas in law and main arguments

— According to Article 14 of Directive 1999/31, existing landfill sites already in operation at the time of transposition of the directive may continue to operate only if the steps required by the European legislation are accomplished by 16 July 2009; otherwise their operation must cease.

— The Cypriot authorities themselves acknowledge that, of the 115 sites for the uncontrolled landfill of waste (which because of the 'uncontrolled' nature of the waste disposal and management, do not fulfil the criteria of Article 14 of Directive 99/31 so as to be able to continue to operate) formerly operating on Cypriot territory, two remain in operation in the districts of Nicosia and Limassol and they are not expected to be decommissioned before the middle of 2015 or the beginning of 2016.

— A certain improvement has been noted as regards waste management in Cypriot territory, but that occurred after a substantial delay since, under Article 14 of Directive 99/31, the necessary steps should have been completed by 16 July 2009, despite that, as the Cypriot authorities accept, two sites for the uncontrolled landfill of waste continue to operate without control and therefore the infringement of Article 14 of the directive remains, and is not expected to cease at least for the next three years.

([1]) OJ 1999 L 182, p. 1.

Reference for a preliminary ruling from the Arbeitsgericht Nienburg (Germany), lodged on 13 September 2012 — Bianca Brandes v Land Niedersachsen

(Case C-415/12)

(2012/C 366/44)

Language of the case: German

Referring court

Arbeitsgericht Nienburg

Parties to the main proceedings

Applicant: Bianca Brandes

Defendant: Land Niedersachsen

Question referred

Is the relevant European Union law, in particular Clause 4(1) and (2) of the Framework Agreement on part-time work contained in the Annex to Council Directive 97/81/EC of 15 December 1997 concerning the Framework Agreement on part-time work concluded by UNICE, CEEP and the ETUC, ([1]) as amended by Directive 98/23, ([2]) to be interpreted as precluding national statutory or collective provisions or practices under which, in the event of a change in the scale of a worker's employment associated with a change in the number of days worked per week, the scale of the entitlement to leave which the worker was unable to exercise during the reference period is adjusted in such a way that, although the amount of leave entitlement, expressed in weeks, remains the same, the leave entitlement, expressed in days, is converted to the new scale of employment?

([1]) Council Directive 97/81/EC of 15 December 1997 (OJ 1998 L 14, p. 9).

([2]) Council Directive 98/23/EC of 7 April 1998 on the extension of Directive 97/81/EC on the framework agreement on part-time work concluded by UNICE, CEEP and the ETUC to the United Kingdom of Great Britain and Northern Ireland (OJ 1998 L 131, p. 10).

Reference for a preliminary ruling from the Tribunale Amministrativo Regionale per il Lazio (Italy), lodged on 14 September 2012 — Crono Service Scarl and Others v Roma Capitale

(Case C-419/12)

(2012/C 366/45)

Language of the case: Italian

Referring court

Tribunale Amministrativo Regionale per il Lazio

Parties to the main proceedings

Applicants: Crono Service Scarl and Others

Defendant: Roma Capitale

Question referred

Do Article 49 TFEU, Article 3 TEU, Articles 3 TFEU, 4 TFEU, 5 TFEU, 6 TFEU, 101 TFEU and 102 TFEU preclude the application of Articles 3(3), 8(3) and 11 of Law No 21 of 1992 [on the carriage of passengers by public non-scheduled car and coach services] in so far as the latter provisions respectively provide that '[t]he registered office of the carrier, and the garage, must be located, exclusively, within the territory of the municipality which issued the authorisation', that '[i]n order to obtain and maintain an authorisation for a car- and driver-hire service it is necessary to have the use, pursuant to a valid legal title, of a registered office, a garage or a vehicle rank located in the territory of the municipality which issued the authorisation' and that '[b]ookings for car- and driver-hire services shall take place at the garage. Each individual car- and driver-hire service must begin and end at the garage located in the municipality in which the authorisation was issued, returning to that garage, although the collection of the user and the user's arrival at his destination may take place also in other municipalities'?