

Parties to the main proceedings

Appellants: VDP Dental Laboratory NV, Staatssecretaris van Financiën

Questions referred

1. Should Article 17(1) and (2) of the Sixth Directive ⁽¹⁾ be interpreted to mean that if a national statutory provision, contrary to the Directive, provides for an exemption (in respect of which the right to deduct is excluded), the taxable person is entitled to the right to deduct in reliance on Article 17(1) and (2) of the Sixth Directive?
2. Should Article 143(a) and Article 140(a) and (b) of the 2006 VAT Directive ⁽²⁾ be interpreted to mean that the exemptions from VAT contained in those provisions do not apply to the importation and the intra-Community acquisition of dental prostheses? If the answer to that question is in the negative, is the application of the exemptions then subject to the condition that the dental prostheses must have been supplied from another country by a dentist or dental technician and/or supplied to a dentist or dental technician?

⁽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).

Request for a preliminary ruling from the Okresný súd Bardejov (Slovakia), lodged on 26 March 2013 — Pohotovost', s.r.o. v Ján Soroka

(Case C-153/13)

(2013/C 178/04)

Language of the case: Slovak

Referring court

Okresný súd Bardejov

Parties to the main proceedings

Applicant: Pohotovost', s.r.o.

Defendant: Ján Soroka

Questions referred

1. Is Council Directive 93/13/EEC ⁽¹⁾ of 5 April 1993 on unfair terms in consumer contracts ('Directive 93/13/EEC'),

in conjunction with Article 47 and Article 38 of the Charter of Fundamental Rights of the European Union, to be interpreted as precluding legislation of a Member State, such as the legislation at issue in the present case, which does not allow a legal person whose purpose is the protection of consumers' rights to intervene in court enforcement proceedings, to defend a consumer against whom enforcement proceedings are being brought for the recovery of a claim under a consumer contract, where that consumer is not represented by a lawyer?

2. Is the European Union law set out in question 1 to be interpreted as meaning that the basic right to legal protection of the consumer and of an intervening party under Article 47 of the Charter of Fundamental Rights is infringed when the intervention of a legal person whose purpose is the protection of consumers' rights is not allowed in court enforcement proceedings and the consumer is not represented by a lawyer?

⁽¹⁾ OJ 1993 L 95, p. 29.

Request for a preliminary ruling from the Hoge Raad der Nederlanden (Netherlands) lodged on 27 March 2013 — Staatssecretaris van Financiën v X B.V.

(Case C-154/13)

(2013/C 178/05)

Language of the case: Dutch

Referring court

Hoge Raad der Nederlanden

Parties to the main proceedings

Applicant: Staatssecretaris van Financiën

Defendant: X B.V.

Questions referred

1. Must Article 140(a) and (b) of the 2006 VAT Directive ⁽¹⁾ be interpreted as meaning that the exemption from VAT for which that provision provides does not apply to the intra-Community acquisition of dental prostheses? If the answer is no, is the application of the exemption subject to the condition that the dental prostheses are supplied from abroad by a dentist and/or dental technician to a dentist or dental technician?

2. If the exemption from VAT (whether or not under the conditions described in Question 1) for which Article 140(a) and (b) of the 2006 VAT Directive provides applies to the intra-Community acquisition of dental prostheses, does the exemption therefore apply in Member States, such as the Netherlands, which have complied with the exemption provided for in Article 132 of the 2006 VAT Directive, to the intra-Community acquisition of dental prostheses originating from a Member State which has taken advantage of the derogating and transitional arrangements for which Article 370 of the 2006 VAT Directive provides?

(¹) Council Directive 2006/112/EC from the Raad of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1).

Request for a preliminary ruling from the Commissione Tributaria Regionale del Veneto — Sede di Mestre-Venezia (Italy) lodged on 27 March 2013 — SICES and Others v Agenzia Dogane Ufficio delle Dogane di Venezia

(Case C-155/13)

(2013/C 178/06)

Language of the case: Italian

Referring court

Commissione Tributaria Regionale del Veneto — Sede di Mestre-Venezia

Parties to the main proceedings

Applicants: Società Italiana Commercio e Servizi srl, in liquidation (SICES) and Others

Defendant: Agenzia Dogane Ufficio delle Dogane di Venezia

Question referred

On a proper construction of Article 6 of Regulation (EC) No 341/2007, (¹) is there an unlawful transfer of licences for the importation at a preferential rate of duty of garlic of Chinese origin under the GATT quota, where the holder of those licences, following payment of the duty due, places the garlic in question on the market by means of a transfer to another trader who holds import licences and from whom it had — prior to the importation — acquired the garlic concerned?

(¹) Commission Regulation (EC) No 341/2007 of 29 March 2007 opening and providing for the administration of tariff quotas and introducing a system of import licences and certificates of origin for garlic and certain other agricultural products imported from third countries (OJ 2007 L 90, p. 12).

Request for a preliminary ruling from the Hoge Raad der Nederlanden (Netherlands) lodged on 28 March 2013 — Staatssecretaris van Financiën v X B.V.

(Case C-160/13)

(2013/C 178/07)

Language of the case: Dutch

Referring court

Hoge Raad der Nederlanden

Parties to the main proceedings

Applicant: Staatssecretaris van Financiën

Defendant: X B.V.

Question referred

Must Article 140(a) and (b) of the 2006 VAT Directive (¹) be interpreted as meaning that the exemption from VAT for which that provision provides does not apply to the intra-Community acquisition of dental prostheses? If the answer is no, is the application of the exemption subject to the condition that the dental prostheses are supplied from abroad by a dentist and/or dental technician to a dentist or dental technician?

(¹) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1).

Request for a preliminary ruling from the Centrale Raad van Beroep (Netherlands) lodged on 8 April 2013 — Raad van bestuur van het Uitvoeringsinstituut werknemersverzekeringen (Uwv) v M.S. Demirci and Others

(Case C-171/13)

(2013/C 178/08)

Language of the case: Dutch

Referring court

Centrale Raad van Beroep

Parties to the main proceedings

Appellant: Raad van bestuur van het Uitvoeringsinstituut werknemersverzekeringen (Uwv)

Respondents: M.S. Demirci, D. Cetin, A.I. Önder, R. Keskin, M. Tüle, A. Taskin