

Bologna, 2. Ministero della Sanità, 3. Ministero dell'Università e della Ricerca Scientifica, 4. Ministero del Tesoro, on the following questions:

'Must the provision of Directive 82/76/EEC <sup>(1)</sup> providing that the training of trainee medical specialists is to be "subject to appropriate remuneration" be interpreted, in so far as no specific provisions have been adopted by the Italian Republic in the prescribed terms, as having direct effect in favour of trainee medical specialists as against the administrative authorities of the Italian Republic, and does it confer on trainee medical specialists the right to appropriate payment linked with all the training undertaken in the departments entrusted with training by the State, with a corresponding obligation on those administrative authorities, including the University of Bologna, to pay such remuneration?'

<sup>(1)</sup> OJ No L 43, 15. 2. 1982, p. 21.

Reference for a preliminary ruling from the Skatterättsnämnden by order of that body of 20 February 1997 in the case of Victoria Film A/S v. Riksskatteverket

(Case C-134/97)

(97/C 166/18)

Reference has been made to the Court of Justice of the European Communities by an order of the Skatterättsnämnden (Revenue Board) of 20 February 1997, which was received at the Court Registry on 7 April 1997, for a preliminary ruling in the case of Victoria Film A/S v. Riksskatteverket on the following questions:

1. Does Article 28 (3) (b) of the Sixth VAT Directive in conjunction with point 2 of Annex F to the Directive, and having regard to the terms of Annex XV, IX Taxation, point 2 aa, of the Treaty of Accession between the Member States of the European Union and Sweden concerning Sweden's accession to the European Union, mean that Sweden may have provisions in its national legislation having the tenor of Article 11 (1) of Title 3 of the Value Added Tax Law as worded until 31 December 1996 <sup>(1)</sup>?

If the answer to that question is in the negative, an answer to the following question is sought.

2. Does the fact that Article 28 (3) (b) does not allow national legislation to provide for an exemption from tax liability for the transactions referred to in Question 1 mean that this provision, Article 6 (1) or any other provision of the Sixth Directive has so-called direct effect in this regard and can therefore be relied

upon as against a national authority by the person dealing in such rights as a ground justifying treatment of those transactions as taxable transactions?

If, again, that question is answered in the negative, an answer to the following question is sought:

3. Can the person dealing in those rights still claim a right to deduct on the basis of Article 17 (2) or another provision of the Directive, that is to say, does the provision have direct effect even though the transaction does not give rise to any output tax?

<sup>(1)</sup> '11. The following types of transaction shall be exempt from tax: (1) The grant or assignment of rights covered by Article 1, 4 or 5 of Law 1960: 729 on Copyright in Literary and Artistic Works, but not...'

Reference for a preliminary ruling from the Oberlandesgericht Wien by order of that court of 24 March 1997 in the case of Verein zur Förderung des freien Wettbewerbs im Medienwesen v. MVF Magazin-Verlag am Fleetrand Gesellschaft mbH

(Case C-135/97)

(97/C 166/19)

Reference has been made to the Court of Justice of the European Communities by an order of the Oberlandesgericht Wien (Higher Regional Court, Vienna) of 24 March 1997, which was received at the Court Registry on 7 April 1997, for a preliminary ruling in the case of Verein zur Förderung des freien Wettbewerbs im Medienwesen v. MVF Magazin-Verlag am Fleetrand Gesellschaft mbH on the following question:

'Is Article 30 of the EC Treaty to be interpreted as precluding application of legislation of Member State A prohibiting an undertaking established in Member State B from selling in Member State A a periodically published magazine produced in Member State B if it contains prize puzzles or competitions which are lawfully organized in Member State B?'

Reference for a preliminary ruling by the VAT and Duties Tribunal, Manchester, by direction of that court of 2 April 1997, in the case of Norbury Developments Ltd against the Commissioners of Customs and Excise

(Case C-136/97)

(97/C 166/20)

Reference has been made to the Court of Justice of the European Communities by direction of the VAT and

Duties Tribunal, Manchester, of 2 April 1997, which was received at the Court Registry on 14 April 1997, for a preliminary ruling in the Case of Norbury Developments Ltd against the Commissioners of Customs and Excise, on the following question:

In relation to a supply of land which has not been built on but on which at the time of supply the erection of buildings has been legally authorized by a permission granted in accordance with the law of the Member State and which the tribunal has held to be building land is the United Kingdom entitled to exempt the supply under Article 28 (3) (b) of the Sixth Directive <sup>(1)</sup>? Notwithstanding that:

- (a) the taxation of supplies of land, including supplies of land which is indisputably building land has altered since the United Kingdom adopted the Sixth Directive on 17 May 1977, in particular since the enactment of the Finance Act 1989, which introduced the election to waive VAT exemption in respect of certain such supplies; and
- (b) the taxation of supplies of land which is indisputably building land has altered since the United Kingdom adopted the Sixth Directive on 17 May 1977, in particular since the enactment of the Finance Act 1989 which required certain such supplies which were previously exempt to be standard-rated as civil engineering works and noting that the supply would have been exempt had the supply taken place before 17 May 1977 under item 1 of group 1 of Schedule 5 to the Finance Act 1972.

<sup>(1)</sup> Directive 77/388/EEC of the Council of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment (OJ No L 145, 13. 6. 1977, p. 1).

**Action brought on 16 April 1997 by the Commission of the European Communities against the French Republic**

(Case C-144/97)

(97/C 166/21)

An action against the French Republic was brought before the Court of Justice of the European Communities on 16 April 1997 by the Commission of the European Communities, represented by Richard B. Wainwright, Principal Legal Adviser, and Jean-François Pasquier, a national civil servant on secondment to the Legal Service, acting as Agents, with an address for service in Luxembourg at the office of Carlos Gómez de la Cruz, Wagner Centre, Kirchberg.

The Commission of the European Communities claims that the Court should:

- declare that, by failing to adopt the laws, regulations and administrative measures necessary in order to comply with Council Directive 92/74/EEC of 22 September 1992 <sup>(1)</sup> widening the scope of Directive

81/851/EEC <sup>(2)</sup> on the approximation of provisions laid down by law, regulation or administrative action relating to veterinary medicinal products and laying down additional provisions on homeopathic veterinary medicinal products, the French Republic has failed to fulfil its obligations under that Directive,

- order the French Republic to pay the costs.

*Pleas in law and main arguments adduced in support:*

The mandatory nature of the provisions of the third paragraph of Article 189 of the EC Treaty is such as to oblige Member States to whom directives are addressed to adopt the measures necessary to comply with such directives within the time-limit prescribed therein. The time-limit in question expired on 31 December 1993 but France has not adopted the necessary measures.

<sup>(1)</sup> OJ No L 297, 1992, p. 12.

<sup>(2)</sup> OJ No L 317, 1981, p. 1.

**Action brought on 16 April 1997 by the Commission of the European Communities against the Kingdom of Belgium**

(Case C-145/97)

(97/C 166/22)

An action against the Kingdom of Belgium was brought before the Court of Justice of the European Communities on 16 April 1997 by the Commission of the European Communities, represented by Richard B. Wainwright, Principal Legal Adviser, and Jean-François Pasquier, a national civil servant on secondment to the Legal Service, acting as Agents, with an address for service in Luxembourg at the office of Carlos Gómez de la Cruz, Wagner Centre, Kirchberg.

The Commission of the European Communities claims that the Court should:

- declare that, by adopting the Decree of 9 November 1993 concerning standards of quality and safety in furnished accommodation without first communicating it to the Commission in draft form, the Kingdom of Belgium has failed to fulfil its obligations under Article 8 of Council Directive 83/189/EEC of 28 March 1983 laying down a procedure for the provision of information in the field of technical standards and regulations <sup>(1)</sup>,

- order the Kingdom of Belgium to pay the costs.

*Pleas in law and main arguments adduced in support:*

In the Commission's view, the decree in issue contains — for example, in Article 12 (relating to electrical equipment), Article 13 (relating to gas installations) and