Reference for a preliminary ruling by the Hoge Raad der Nederlanden by judgment of 18 October 2000 in the case of F. W. L. de Groot v Inspecteur van de Belastingdienst Particulieren/Ondernemingen te Haarlem

(Case C-385/00)

(2000/C 372/10)

Reference has been made to the Court of Justice of the European Communities by judgment of the Hoge Raad der Nederlanden (Supreme Court of the Netherlands) of 18 October 2000, received at the Court Registry on 20 October 2000, in the case of F. W. L. de Groot v Inspecteur van de Belastingdienst Particulieren/Ondernemingen te Haarlem (Tax Inspector for Individuals and Undertakings, Haarlem) on the following questions:

1. Do Article 48 of the EC Treaty (now, after amendment, Article 39 EC) and Article 7 of Regulation (EEC) No 1612/68 [1] of the Council preclude a system for the avoidance of double taxation under which a resident of a Member State, who in a given year (also) derives income in another Member State from an employment exercised there, on which he is taxed in that other Member State without account being taken of that employee's personal and family circumstances, loses in his State of residence a proportional part of the advantage of his tax-free allowance and personal tax concessions?

2. If Question 1 is answered in the affirmative, do specific requirements then arise from Community law with regard to the manner in which the personal and family circumstances of the employee concerned must be taken into account in his State of residence?

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[1] OJ English Special Edition 1968 (II), p. 475.

Reference for a preliminary ruling from the Bundesfinanzhof by order of that court of 9 August 2000 in the case of Finanzamt Hannover-Nord v Norddeutsche Gesellschaft zur Beratung und Durchführung von Entsorgungsaufgaben bei Kernkraftwerken mbH

(Case C-392/00)

(2000/C 372/11)

Reference has been made to the Court of Justice of the European Communities by an order of the Bundesfinanzhof (Federal Finance Court), Germany, of 9 August 2000, which was received at the Court Registry on 25 October 2000, for a preliminary ruling in the case of Finanzamt Hannover-Nord v Norddeutsche Gesellschaft zur Beratung und Durchführung von Entsorgungsaufgaben bei Kernkraftwerken mbH on the following question:

Is it compatible with Article 4 of Council Directive 69/335/EEC concerning indirect taxes on the raising of capital [1] to subject to capital duty the grant of an interest-free loan by a shareholder to his company, if at the time of granting the loan there existed a profit and loss transfer agreement between the company and the shareholder?

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[1] OJ, English Special Edition 1969 (II), p. 412.

Reference for a preliminary ruling by the Tribunale de Trento — Sezione Civile by order of that court of 20 October 2000 in the case of Distillerie F.lli Cipriani SpA against Ministero delle Finanze

(Case C-395/00)

(2000/C 372/12)

Reference has been made to the Court of Justice of the European Communities by order of the Tribunale di Trento — Sezione Civile (District Court, Trento — Civil Section) of 20 October 2000, received at the Court Registry on 26 October 2000, for a preliminary ruling in the case of Distillerie. F.lli Cipriani SpA against Ministero delle Finanze (Ministry of Finance) on the following questions:

1. Where products destined for export via one or more Member States are moved under the suspension arrangement defined in Article 4(c) of Council Directive 92/12/EEC of 25 February 1992 [1] but fail to reach their destination, and it is impossible to ascertain where the irregularity occurred or where the offence took place, is Article 20(3) of that directive to be interpreted as meaning that the Member State of departure may collect the excise duties only if the party that has guaranteed payment has been promptly put in a position to ascertain that there has been no discharge from the suspension arrangement, in such a way as to enable that party to provide, within the four-month period following the date of dispatch of the products, satisfactory evidence of the correctness of the operation or of the place where the irregularity in fact occurred or where the offence was in fact committed?

2. In the event that Question 1 is answered in the affirmative, does the same interpretation also hold good, in the same circumstances, where the Member State of departure is also the Member State where the offence was committed or where the irregularity occurred, or, in such a case, does the presumption set out in Article 20(2) of Directive 92/12/EEC apply? If that presumption applies, may evidence be furnished of the correctness of the operation or of the place where the irregularity in fact occurred or where the offence was in fact committed, and is such evidence subject to the time-limit laid down in Article 20(3)?