

3. In assessing the amount of damages, in addition to the restitution of sums charged in breach of Community rules, is the national court required (again as a matter of Community law) to award the injured party a sum by way of punitive damages against those persons responsible for the prohibited agreement or abuse of a dominant position?
 4. Does Community law also require the payment of damages for non-material loss?
 5. As a matter of Community law, is the national court required of its own motion to order the payment of punitive damages or damages for non-material loss?
 6. Is the limitation period of one year for bringing an action for damages for breach of Articles 81 and 82 EC under Italian law too short and therefore in conflict with Community law?
 7. As a matter of Community law, for the purposes of the limitation period for bringing an action for damages, does time begin to run from the day on which the infringement of Articles 81 and 82 EC was committed or the day on which that infringement came to an end?
 8. Does Community law require national courts to disapply national rules in conflict with Community law or rather to interpret them so as to comply with Community law?
2. If the first question is answered in the affirmative: are Article 2(1) and Article 17 of the Sixth Directive to be interpreted as meaning that all services obtained in connection with a listing on the stock market are to be attributed to an exempt supply and that for that reason there is no right to a deduction of input tax?
 3. If the first question is answered in the negative: is there a right under Article 17(1) and (2) of the Sixth Directive to deduct input tax on the ground that the services in respect of which a deduction of input tax is claimed (advertising, agent's fees, and legal and technical advice) are used for the purposes of the undertaking's taxable transactions?

(¹) OJ L 145, p. 1.

Reference for a preliminary ruling by the Hessischen Verwaltungsgerichtshofes by order of that Court of 1 October 2003 in the case of Volkswirt Weinschänken GmbH against Stadt Frankfurt am Main

(Case C-491/03)

(2004/C 47/24)

Reference for a preliminary ruling by the Unabhängigen Finanzsenats der Außenstelle Linz by order of that Court of 20 October 2003 in the case of Kretztechnik AG against Finanzamt Linz

(Case C-465/03)

(2004/C 47/23)

Reference has been made to the Court of Justice of the European Communities by order of the Unabhängigen Finanzsenats der Außenstelle Linz of 20 October 2003, received at the Court Registry on 5 November 2003, for a preliminary ruling in the case of Kretztechnik AG against Finanzamt Linz on the following questions:

1. In becoming listed on a stock market and in issuing shares in that connection to new shareholders in return for the issue price, does a public limited company make a supply for consideration within the meaning of Article 2(1) of 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? (¹)

Reference has been made to the Court of Justice of the European Communities by order of the Hessischen Verwaltungsgerichtshofes of 1 October 2003, received at the Court Registry on 20 November 2003, for a preliminary ruling in the case of Volkswirt Weinschänken GmbH against Stadt Frankfurt am Main on the following questions:

1. A local beverage duty bye-law defines as the subject-matter of that duty 'the sale of alcoholic beverages for immediate consumption', and as such a sale 'any sale for consumption on the premises'. Is this duty another indirect tax on products subject to excise duty for the purposes of Article 3(1) and (2) of Council Directive 92/12/EEC (¹) of 25 February 1992 on the general arrangements for products subject to excise duty and on the holding, movement and monitoring of such products, or is it a tax on the supply of services relating to products subject to excise duty, within the meaning of the second subparagraph of Article 3(3) of Directive 92/12/EEC?