

**Reference for a preliminary ruling from the Gerechtshof te Amsterdam by judgment of that court of 18 February 2005 in the proceedings between ASM Lithography B.V. and Inspecteur van de Belastingdienst/Douane Zuid/kantoor Roermond**

(Case C-100/05)

(2005/C 106/35)

(Language of the case: Dutch)

Reference has been made to the Court of Justice of the European Communities by judgment of the Gerechtshof te Amsterdam (Amsterdam Regional Court of Appeal) (Netherlands) of 18 February 2005, received at the Court Registry on 28 February 2005, for a preliminary ruling in the proceedings between ASM Lithography B.V. and Inspecteur van de Belastingdienst/Douane Zuid/kantoor Roermond (Tax Inspectorate/Customs South, Roermond office) on the following question:

1. With regard to compensating products such as those here in issue [point 2.1. of the reference for a preliminary ruling], which are considered to have been released for free circulation, must the customs debt be determined on the basis of the rules of assessment referred to in Article 122(c) of the Community Customs Code (CCC) <sup>(1)</sup> even where the person concerned has made no prior and express request in that regard?
2. If the answer to Question 1 is in the negative, is it necessary to grant a subsequent application — after notification of the amount by way of duty arising from the customs debt which is determined on the basis of the rules of assessment referred to in Article 121(1) of the CCC — for (re)calculation of the amount of customs debt on the basis of the rules of assessment referred to in Article 122(c) of the CCC which is made in connection with an application for repayment pursuant to Article 236 of the CCC?

<sup>(1)</sup> Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ L 302 of 19 October 1992, p. 1).

**Reference for a preliminary ruling from the Regeringsrätten by order of that court of 15 October 2004 in the proceedings Skatteverket v A**

(Case C-101/05)

(2005/C 106/36)

(Language of the case: Swedish)

Reference has been made to the Court of Justice of the European Communities by order of the Regeringsrätten (Supreme Administrative Court) (Sweden) of 15 October 2004, received at the Court Registry on 28 February 2005, for a preliminary ruling in the proceedings between Skatteverket (Tax Board) and A on the following question:

1. In a situation like the present case, is it contrary to the provisions on free movement of capital between Member States and third countries to tax A in respect of the distribution from X because X is not established in a State within the EEA or in a State with which Sweden has a taxation convention that contains a provision on exchange of information?

**Reference for a preliminary ruling from the Regeringsrätten by order of that court of 15 October 2004 in Skatteverket v A and B**

(Case C-102/05)

(2005/C 106/37)

(Language of the case: Swedish)

Reference has been made to the Court of Justice of the European Communities by order of the Regeringsrätten (Supreme Administrative Court) (Sweden) of 15 October 2004, received at the Court Registry on 28 February 2005, for a preliminary ruling in the proceedings between Skatteverket (Tax Board) and A and B on the following questions:

1. Is it contrary to the provisions on free movement of capital between the Member States and third countries, in a situation like the present case, for A and B to be taxed less favourably in respect of dividends from X because X's subsidiary Y conducts business in Russia rather than in Sweden?
2. Does it have any relevance whether A and B acquired shares in X before or after business in Russia was commenced or modified?

**Reference for a preliminary ruling from the Regeringsrätten by order of that court of 24 February 2005 in Aktiebolaget NN v Skatteverket**

(Case C-111/05)

(2005/C 106/38)

(Language of the case: Swedish)

Reference has been made to the Court of Justice of the European Communities by order of the Regeringsrätten (Sweden) of 24 February 2005, received at the Court Registry on 4 March 2005, for a preliminary ruling in the proceedings between Aktiebolaget NN and Skatteverket on the following question: