

Reference for a preliminary ruling from the Cour d'appel du Grand-Duché de Luxembourg by judgment of that court of 1 June 2005 in Administration de l'Enregistrement et des Domaines v EURODENTAL SARL

(Case C-240/05)

(2005/C 193/29)

(Language of the case: French)

Reference has been made to the Court of Justice of the European Communities by judgment of the Cour d'appel du Grand-Duché de Luxembourg of 1 June 2005, received at the Court Registry on 3 June 2005, for a preliminary ruling in the proceedings between Administration de l'Enregistrement et des Domaines and EURODENTAL SARL on the following questions:

1. Does a delivery of goods which, when made within a Member State, is exempted by reason of Article 13A(1)(e) of Sixth Council Directive 77/388/EEC ⁽¹⁾ 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, and does not give rise to the right to deduct input tax pursuant to Article 17 of the directive, fall within the ambit of Article 15(1) and (2) of the directive as worded prior to 1 January 1993 or Article 28cA(a), applicable as of 1 January 1993, and thus within the ambit of Article 17(3)(b) of the directive giving rise to the right to deduct input tax when the delivery is made by an operator established in a Member State of the Community to an operator established in another Member State and when the conditions relating to the application of Article 15(1) and (2) of the directive as worded prior to 1 January 1993 and of Article 28cA(a), applicable as of 1 January 1993, are met?
2. Does a supply of services which, when made within a Member State, is exempted by reason of Article 13A(1)(e) 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, and does not give rise to the right to deduct input tax pursuant to Article 17 of the directive fall within the ambit of Article 15(3) as worded prior to 1 January 1993 (no exemptions were laid down for 1993)

and thus within the ambit of Article 17(3)(b) of the directive giving rise to the right to deduct input tax when the delivery is made by an operator established in a Member State of the Community to an operator established in another Member State and when the conditions relating to the application of Article 15(3) as worded prior to 1 January 1993 are met?

⁽¹⁾ OJ L 145, p. 1.

Reference for a preliminary ruling from the Conseil d'Etat (France) by decision of that court of 9 May 2005 in Nicolae Bot v Préfecture du Val-de-Marne

(Case C-241/05)

(2005/C 193/30)

(Language of the case: French)

Reference has been made to the Court of Justice of the European Communities by decision of the Conseil d'Etat (Council of State) (France), of 9 May 2005, received at the Court Registry on 2 June 2005, for a preliminary ruling in the proceedings between Nicolae Bot and Préfecture du Val-de-Marne.

The Conseil d'Etat asks the Court of Justice to give a ruling on the question of what is meant by 'date of first entry' in terms of Article 20(1) of the Convention implementing the Schengen Agreement and, in particular, whether any entry taking place at the end of a period of six months during which there has been no other entry into the territory, as well as, in the case of an alien who carries out multiple entries for stays of short duration, any entry immediately following the expiry of a period of six months from the date of the last known 'first entry', should be regarded as a 'first entry' into the territory of the States which are party to that convention.