Reference for a preliminary ruling from the Telekom-Control-Kommission by application of 13 June 2005 in a procedure concerning Telekom Austria AG

(Case C-256/05)

(2005/C 205/23)

(Language of the case: German)

Reference has been made to the Court of Justice of the European Communities by application of the Telekom-Control-Kommission of 13 June 2005, received at the Court Registry on 17 June 2005, for a preliminary ruling in the procedure concerning Telekom Austria AG on the following question:

Is Commission Decision C(2004)4070 final of 20 October 2004, by which the Telekom-Control-Kommission is required under Article 7(4) of Directive 2002/21/EC (¹) to withdraw the draft decision notified on 20 July 2004, in Procedure M 9/03 M 9a/03 registered by the Commission under No AT/2004/0090, relating to the market analysis in respect of the market for 'transit services in the fixed public telephone network', valid in the light of Article 253 of the EC Treaty, Articles 7(4), 8(2), 14, 15 and 16 of Directive 2002/21/EC, the Commission guidelines on market analysis and the markets recommendation of the Commission?

(1) OJ 2002 L 108, p. 33.

Reference for a preliminary ruling from the Komárom-Esztergom Megyei Bíróság by order of that court of 29 April 2005 in Lakél Kft., Pár-Bau Kft. and Rottelma Kft. v Komárom-Esztergom Megyei Közigazgatási Hivatal

(Case C-261/05)

(2005/C 205/24)

(Language of the case: Hungarian)

Reference has been made to the Court of Justice of the European Communities by order of the Komárom-Esztergom

Megyei Bíróság (County Court, Komárom-Esztergom) of 29 April 2005, received at the Court Registry on 22 June 2005, for a preliminary ruling in the proceedings between Lakép Kft., Pár-Bau Kft. and Rottelma Kft. and Komárom-Esztergom Megyei Közigazgatási Hivatal on the following questions:

- 1. What, according to Sixth Council Directive 77/388/EEC (¹) of 17 May 1977, are the criteria which allow a tax to be characterised as a tax having the nature of a turnover tax?
- 2. Should a tax the taxable basis of which is the net turnover corresponding to sales made or to services provided, after deduction of the purchase price of the goods sold and the value of the services provided by third parties, and also of the material costs (or a certain proportion thereof), be regarded as having the nature of a turnover tax?
- 3. Is Article 33 of the directive to be taken to mean that in the Member States only a single tax having the nature of a turnover tax may be maintained?
- 4. In so far as two or more taxes having the nature of turnover taxes are maintained in a Member State after accession to the European Union, is the assessment, with retroactive effect, of a tax relating to a period before accession contrary to Article 33 of the directive?

(1) OJ L 145 of 13.6.1977, p. 1.

Action brought on 22 June 2005 by the Commission of the European Communities against the Republic of Austria

(Case C-262/05)

(2005/C 205/25)

(Language of the case: German)

An action against the Republic of Austria was brought before the Court of Justice of the European Communities on 22 June 2005 by the Commission of the European Communities, represented by Hans Støvlbæk and Andreas Manville, with an address for service in Luxembourg.