

1. Where the recipient of a supply of goods is a taxable person who has entered into a contract in good faith without knowledge of a fraud committed by the seller, does the principle of fiscal neutrality in respect of value added tax mean that the fact that the contract of sale is void, by reason of a rule of domestic civil law which renders the contract incurably void as contrary to public policy on the ground of illegal basis of the contract attributable to the seller, cannot cause that taxable person to lose his right to deduct the tax?
2. Is the answer different where the contract is incurably void for fraudulent evasion of VAT itself?
3. Is the answer different where the illegal basis of the contract of sale, which makes it incurably void under domestic law, is fraudulent evasion of value added tax of which both contracting parties had knowledge?

Reference for a preliminary ruling from the Hoge Raad der Nederlanden by order of that court of 14 October 2005 in *Johan Piek v Netherlands State (Ministry of Agriculture, Nature and Food Quality, formerly Ministry of Agriculture, Nature Management and Fisheries)*

(Case C-384/05)

(2005/C 330/19)

(Language of the case: Dutch)

Reference has been made to the Court of Justice of the European Communities by order of the Hoge Raad der Nederlanden of 14 October 2005, received at the Court Registry on 24 October 2005, for a preliminary ruling in the proceedings between Johan Piek and Netherlands State (Ministry of Agriculture, Nature and Food Quality, formerly Ministry of Agriculture, Nature Management and Fisheries) on the following question:

1. Does Article 3(1) of Council Regulation (EEC) No 857/84<sup>(1)</sup> of 31 March 1984 preclude a national rule laid down in implementation of that provision which is framed in such a way that producers who have incurred investment obligations, regardless of whether or not that occurred under a development plan, may obtain a special reference quantity only if they incurred those investment obligations after 1 September 1981 but before 1 March 1984?

2. If Question 1 cannot be answered in the round, which criteria determine whether the temporal limitation referred to in Question 1 is consistent with Regulation No 857/84?

<sup>(1)</sup> Council Regulation (EEC) No 857/84 of 31 March 1984 adopting general rules for the application of the levy referred to in Article 5c of Regulation (EEC) No 804/68 in the milk and milk products sector. OJ 1984 L 90, p. 13.

Reference for a preliminary ruling from the Conseil d'État (France) by decision of that court of 19 October 2005 in *Confédération Générale du Travail, Confédération Française Démocratique du Travail (CFDT), Confédération Française de l'Encadrement C.G.C. (C.F.E.-C.G.C.), Confédération Française des Travailleurs Chrétiens (C.F.T.C.) and Confédération Générale du Travail — Force Ouvrière v Premier ministre, Ministre de l'Emploi, de la Cohésion sociale et du Logement*

(Case C-385/05)

(2005/C 330/20)

(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 (France) of 19 October 2005, received at the Court Registry on 24 October 2005, for a preliminary ruling in the proceedings between Confédération Générale du Travail, Confédération Française Démocratique du Travail (CFDT), Confédération Française de l'Encadrement C.G.C. (C.F.E.-C.G.C.), Confédération Française des Travailleurs Chrétiens (C.F.T.C.), Confédération Générale du Travail — Force Ouvrière and Premier ministre, Ministre de l'Emploi, de la Cohésion sociale et du Logement on the following questions:

1. In view of the purpose of Directive 2002/14/EC of 11 March 2002,<sup>(1)</sup> which, as set out in Article 1(1) thereof, is to establish a general framework setting out minimum requirements for the right to information and consultation of employees in undertakings or establishments within the Community, must the transfer to the Member States of responsibility for determining the method for calculating the thresholds of employees employed, which is set out in that directive, be regarded as allowing those States to defer taking account of certain categories of employees for the application of those thresholds?