Pleas in law and main arguments

The alteration to the development plan concerning the construction operations falling within SPA and SCIp IT 912007 *Murgia Alta* was not the subject of an appropriate assessment of the impact on the area, as provided for in Article 6(3) of Directive 92/43/EEC.

The resolution of the municipality of Altamura and the Regional Executive, which approved the said alteration to the development plan, is in contravention of the abovementioned Community provisions, in that, although the said alteration was liable to have a significant impact on SPA and SCIp IT 9120007 *Murgia Alta*, an impact assessment procedure was not carried out.

The reason stated for the absence of an assessment clearly does not comply with Community law. The reason given is that the size of the construction operations fell below the thresholds set by the domestic law implementing Directives 85/337/EEC, as amended, [2] and 92/43/EEC. However, under Article 6(3) of Directive 92/43/EEC 'any plan or project' likely to have a significant impact on the site must be subject to an impact assessment, and this obligation is not limited to a list of projects the size of which exceeds the threshold set.

([1]) OJ L 206, p. 7.
([2]) OJ L 175, p. 40.

Reference for a preliminary ruling from the Cour administrative lodged on 10 April 2006 — État du grand-duché de Luxembourg v Hans Ulrich Lakebrink and Katrin Peters-Lakebrink

(Case C-182/06)

(2006/C 143/50)

Language of the case: French

Referring court

Cour administrative (Luxembourg)

Parties to the main proceedings

Applicant: État du grand-duché de Luxembourg

Defendants: Hans Ulrich Lakebrink and Katrin Peters-Lakebrink

Question referred

Is Article 39 EC to be interpreted as meaning that it precludes national rules, such as those introduced in the Grand-Duchy of Luxembourg by Article 157ter of the Law on Income Tax, under which a Community national not resident in Luxembourg who receives income of Luxembourg origin from employment, which constitutes the major part of his taxable resources, cannot rely on his negative rental income relating to property situated in another Member State, in this case Germany, which he does not himself occupy, for the purposes of the determination of the tax rate applicable to his Luxembourg income?

Reference for a preliminary ruling from the Finanzgericht München lodged on 13 April 2006 — RUMA GmbH v Oberfinanzdirektion Nürnberg

(Case C-183/06)

(2006/C 143/51)

Language of the case: German

Referring court

Finanzgericht München

Parties to the main proceedings

Applicant: RUMA GmbH

Defendant: Oberfinanzdirektion Nürnberg

Question referred

Is the Combined Nomenclature (CN), in the version of Annex I to Commission Regulation (EC) No 1789/2003 ([1]) of 11 September 2003 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff, to be interpreted as meaning that keypads which have non-conductive contact pins on the underside are to be classified under heading 8538?

([1]) OJ 2003 L 281, p. 1.