

**Reference for a preliminary ruling from the Finanzgericht
Düsseldorf (Germany) lodged on 8 May 2006 — Canon
Deutschland GmbH v Hauptzollamt Krefeld**

(Case C-209/06)

(2006/C 224/34)

Language of the case: German

Referring court

Finanzgericht Düsseldorf

Parties to the main proceedings

Applicant: Canon Deutschland GmbH

Defendant: Hauptzollamt Krefeld

Question referred

Should a camcorder, which at the time of importation is unable to record video signals from an external source, be classified under subheading 8525 4099 of the Combined Nomenclature, if its video interface can subsequently be reconfigured as a video input by using certain software, even though the manufacturer and the seller neither have mentioned nor support this possibility? ⁽¹⁾

⁽¹⁾ Interpretation of Annex I to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and of the Common Customs Tariff (OJ 1987 L 256, p. 1).

**Reference for a preliminary ruling from the Bundesfi-
nanzhof (Germany) lodged on 8 June 2006 — Theodor
Jäger v Finanzamt Kusel-Landstuhl**

(Case C-256/06)

(2006/C 224/35)

Language of the case: German

Referring court

Bundesfinanzhof

Parties to the main proceedings

Applicant: Theodor Jäger

Defendant: Finanzamt Kusel-Landstuhl

Questions referred

Is it compatible with Article 73b(1) of the Treaty establishing the European Community (now Article 56(1) EC) that for inheritance tax purposes:

- a) assets (held abroad) consisting of agricultural land and forestry situated in another Member State are valued in accordance with their fair market value (current market value), whereas a special valuation procedure exists for domestic assets consisting of agricultural land and forestry, the results of which amount on average to only 10 % of their fair market value, and
- b) assessment of the acquisition of domestic assets consisting of agricultural land and forestry is excluded up to a special tax-free amount and the remaining value is assessed merely at 60 %,

if, in the case on an heir inheriting an estate made up of both domestic assets and foreign assets consisting of agricultural land and forestry, this results in a situation whereby, as a result of the fact that the assets consisting of agricultural land and forestry are situated abroad, the acquisition of the domestic assets is subject to higher inheritance tax than would be applicable if the assets consisting of agricultural land and forestry were also domestic assets?

**Reference for a preliminary ruling from the Corte
Suprema di Cassazione (Italy) lodged on 16 June 2006 —
Carboni e Derivati s.r.l. v Ministero dell'Economia e delle
Finanze, Riunione Adriatica di Sicurtà s.p.a.**

(Case C-263/06)

(2006/C 224/36)

Language of the case: Italian

Referring court

Corte Suprema di Cassazione

Parties to the main proceedings

Appellant: Carboni e Derivati s.r.l.

Respondents: Ministero dell'Economia e delle Finanze, Riunione Adriatica di Sicurtà s.p.a.

Question referred

According to the principles of Community customs law and for the purposes of application of an anti-dumping duty such as that laid down by Commission Decision No 67/94/ECSC ⁽¹⁾, may the customs authority refer to the price indicated in a sale of the same goods which took place prior to that on the basis of which the customs declaration was made, where the buyer is a Community subject or, in any case, the sale took place for import into the Community?

⁽¹⁾ OJ 1994 L 32, p. 44.

Reference for a preliminary ruling from the Bayerisches Verwaltungsgericht München (Germany) lodged on 20 June 2006 — Tadao Maruko v Versorgungsanstalt der deutschen Bühnen

(Case C-267/06)

(2006/C 224/37)

Language of the case: German

Referring court

Bayerisches Verwaltungsgericht München

Parties to the main proceedings

Applicant: Tadao Maruko

Defendant: Versorgungsanstalt der deutschen Bühnen

Questions referred

1. Is a compulsory professional pension scheme, such as the scheme at issue in this case administered by the Versorgungsanstalt der deutschen Bühnen, a scheme similar to state schemes as referred to in Article 3(3) of Council Directive 2000/78/EC of 27 November 2000 establishing a general framework for equal treatment in employment and occupation ⁽¹⁾?
2. Are benefits paid by a compulsory professional pension institution to survivors in the form of widow's/widower's allowance to be construed as pay within the meaning of Article 3(1)(c) of Directive 2000/78/EC?
3. Does Article 1 in conjunction with Article 2(2)(a) of Directive 2000/78/EC preclude regulations governing a supplementary pension scheme of the kind at issue here under which a registered partner does not receive a survivor's

pension after the death of the partner like spouses do, even though he also lives in a caring and committed union formally entered into for life like spouses?

4. If the preceding questions are answered in the affirmative: Is discrimination on the grounds of sexual orientation permissible by virtue of recital 22 in the preamble to Directive 2000/78/EC?
5. Would entitlement to the survivor's pension be restricted to periods from 17 May 1990 in the light of the case-law in *Barber* (Case C-262/88)?

⁽¹⁾ OJ 2000 L 303, p. 16

Reference for a preliminary ruling from the Bundesfinanzhof (Germany) lodged on 22 June 2006 — Netto Supermarkt GmbH & Co. OHG v Finanzamt Malchin

(Case C-271/06)

(2006/C 224/38)

Language of the case: German

Referring court

Bundesfinanzhof, München

Parties to the main proceedings

Applicant: Netto Supermarkt GmbH & Co. OHG

Defendant: Finanzamt Malchin

Question referred

Do the provisions of Community law on exemption from tax for exports to a third country preclude the granting of exemption from tax by the Member State on the grounds of fairness where the conditions for exemption are not satisfied but the taxable person was unable, even by exercising due commercial care, to recognise that they were not met? ⁽¹⁾

⁽¹⁾ Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment (OJ L 145, 13.6.1977, p. 1).