

**Judgment of the Court (First Chamber) of 7 September 2006 (reference for a preliminary ruling from the Cour d'appel de Paris (France)) — Harold Price v Conseil des ventes volontaires de meubles aux enchères publique**

(Case C-149/05) <sup>(1)</sup>

**(Directives 89/48/EEC and 92/51/EEC — Workers — Recognition of professional education and training — Requirement to undergo an aptitude test without the opportunity to choose an adaptation period — Voluntary sales of chattels by public auction)**

(2006/C 261/09)

Language of the case: French

**Referring court**

Cour d'appel de Paris (France)

**Parties to the main proceedings**

*Applicant:* Harold Price

*Defendant:* Conseil des ventes volontaires de meubles aux enchères publique

**Re:**

Reference for a preliminary ruling — Cour d'appel, Paris — Interpretation of Article 4 of Council Directive 92/51/EEC of 18 June 1992 on a second general system for the recognition of professional education and training to supplement Directive 89/48/EEC (OJ L 209 p. 25) — Activity of director of voluntary sales of chattels by public auction — Requirement to take an aptitude test without the possibility of choosing an adaptation period

**Operative part of the judgment**

1. Council Directive 92/51/EEC of 18 June 1992 on a second general system for the recognition of professional education and training to supplement Directive 89/48/EEC, as amended by Directive 2001/19/EC of the European Parliament and of the Council of 14 May 2001, does not apply to an applicant relying on qualifications such as those relied on by the applicant in the main proceedings who wishes to pursue the profession of director of voluntary sales of chattels by public auction in France.

However, Council Directive 89/48/EEC of 21 December 1988 on a general system for the recognition of higher-education diplomas awarded on completion of professional education and training of at least three years' duration, as amended by Directive 2001/19, and in particular point (b) of the first subparagraph of Article 3 thereof, may apply to such an applicant if the profession of director of voluntary sales of chattels by public auction in the Member State in which the applicant acquired the qualifications on which he relies is not a regulated profession within the meaning of Article 1(c) of that directive. It is for the national court to determine, if necessary, whether that is the case.

2. A profession access to which requires a diploma in law awarded on completion of studies of at least two years' duration is a profession the practice of which, it can be assumed, requires a precise knowledge of national law within the meaning of the third subparagraph of Article 4(1) of Directive 89/48, as amended by Directive 2001/19.

For that provision to apply, it is not necessary for the activity in question to involve the provision of advice and/or assistance concerning all national law; it is sufficient that it concerns a specialised area and is an essential and constant element of that activity. In that context, reference should be made in particular to normal practice of the relevant profession.

<sup>(1)</sup> OJ C 132, 28.05.2005.

**Judgment of the Court (Third Chamber) of 7 September 2006 (reference for a preliminary ruling from the Verwaltungsgerichtshof — Austria) — Heger Rudi GmbH v Finanzamt Graz-Stadt**

(Case C-166/05) <sup>(1)</sup>

**(Sixth VAT Directive — Place of supply for tax purposes — Article 9 — Supply of services connected with immovable property — Transmission of the fishing rights over a particular part of a stretch of water)**

(2006/C 261/10)

Language of the case: German

**Referring court**

Verwaltungsgerichtshof — Austria

**Parties to the main proceedings**

*Applicant:* Heger Rudi GmbH

*Defendant:* Finanzamt Graz-Stadt

**Re:**

Request for a preliminary ruling — Verwaltungsgerichtshof (Higher Administrative Court, Austria) — Interpretation of Article 9(2)(a) 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 (OJ 1977 L 145, p. 1) — Determination of place of supply for tax purposes — Concept of supply of services connected with immovable property — Transmission for valuable consideration of the fishing rights over a particular part of a river