

## I

(Information)

## COURT OF JUSTICE

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Reference for a preliminary ruling from the Corte Suprema di Cassazione (Italy) lodged on 20 March 2006 — Ministero dell'Economia e delle Finanze and Agenzia delle Entrate v Porto Antico di Genova SPA

(Case C-149/06)

(2006/C 310/01)

*Language of the case: Italian***Referring court**

The Corte Suprema di Cassazione

**Parties to the main proceedings***Appellants:* Ministero dell'Economia e delle Finanze and Agenzia delle Entrate*Respondant:* Porto Antico di Genova SPA**Questions referred**

1. Must the second sentence of Article 21(3) of Regulation (EEC) No 4253/88, as amended by Regulation (EEC) No 2082/93 <sup>(1)</sup>, under which payments of funds to final beneficiaries are to be made without any deduction or retention which could reduce the final amount of financial assistance to which they are entitled, be interpreted as meaning that such funds cannot be taken into account even for the purposes of determining income tax or any other tax subsequently owing by the beneficiaries under national tax legislation?
2. If the answer to the first question is 'yes': does that exemption scheme apply solely to the part of the funds payable by Community bodies or also to the part granted, in the course of the same development programme, by national, regional or local authorities?

(<sup>1</sup>) OJ L 193, p. 20.

Reference for a preliminary ruling from the Finanzgericht Hamburg lodged on 5 September 2006 — Heinrich Bauer Verlag BeteiligungsGmbH v Finanzamt für Großunternehmen in Hamburg

(Case C-360/06)

(2006/C 310/02)

*Language of the case: German***Referring court**

Finanzgericht Hamburg

**Parties to the main proceedings***Applicant:* Heinrich Bauer Verlag BeteiligungsGmbH*Defendant:* Finanzamt für Großunternehmen in Hamburg**Question referred**

Is it incompatible with Article 52 in conjunction with Article 58 of the EEC Treaty (now Article 43 in conjunction with Article 48 EC) that, when unlisted shares in a capital company are valued, a financial interest in a German partnership is given a lower value than a financial interest in a partnership established in another Member State?

Reference for a preliminary ruling from the Raad van State (Netherlands) lodged on 18 September 2006 — Vereniging Nationaal Overlegorgaan Sociale Werkvoorziening v Minister van Sociale Zaken en Werkgelegenheid

(Case C-383/06)

(2006/C 310/03)

*Language of the case: Dutch***Referring court**

Raad van State (Netherlands)