

Reference for a preliminary ruling from the Tribunal Superior de Justicia de la Comunidad Autónoma del País Vasco (Spain) lodged on 18 October 2006 — Comunidad Autónoma de La Rioja v Juntas Generales del Territorio Histórico de Vizcaya, Diputación Foral de Vizcaya, Cámara de Comercio, Industria y Navegación de Bilbao, Confederación Empresarial Vasca

(Case C-429/06)

(2006/C 326/63)

Language of the case: Spanish

Referring court

Tribunal Superior de Justicia de la Comunidad Autónoma del País Vasco

Parties to the main proceedings

Applicant: Comunidad Autónoma de La Rioja

Defendants: Juntas Generales del Territorio Histórico de Vizcaya, Diputación Foral de Vizcaya, Cámara de Comercio, Industria y Navegación de Bilbao, Confederación Empresarial Vasca

Question referred

Must Article 87(1) EC be construed as meaning that, by providing for a rate of tax lower than the basic rate set in Spanish State legislation and for deductions from the amount of tax payable which do not exist in State tax legislation, provisions in the field of taxation adopted by the Juntas Generales del Territorio Histórico de Bizkaia amending Articles 29(1)(a), 37 and 39 of the Provincial Law on Company Tax, which take effect in the jurisdiction of that infra-State autonomous body, must be regarded as selective and as covered by the definition of State aid enshrined in Article 87(1) EC and, accordingly, must be notified to the Commission pursuant to Article 88(3) EC?

Reference for a preliminary ruling from the Tribunal Superior de Justicia de la Comunidad Autónoma del País Vasco (Spain) lodged on 18 October 2006 — Comunidad Autónoma de La Rioja v Diputación Foral de Álava, Juntas Generales del Territorio Histórico de Álava, Confederación Empresarial vasca

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Tribunal Superior de Justicia de la Comunidad Autónoma del País Vasco

Parties to the main proceedings

Applicant: Comunidad Autónoma de La Rioja

Defendants: Diputación Foral de Álava, Juntas Generales del Territorio Histórico de Álava, Confederación Empresarial vasca

Question referred

Must Article 87(1) EC be construed as meaning that, by providing for a rate of tax lower than the basic rate set in Spanish State legislation and for a deduction from the amount of tax payable which does not exist in State tax legislation, provisions in the field of taxation adopted by the Juntas Generales del Territorio Histórico de Álava amending Articles 29(1)(a) and 37 of the Provincial Law on Company Tax, which take effect in the jurisdiction of that infra-State autonomous body, must be regarded as selective and as covered by the definition of State aid enshrined in Article 87(1) EC and, accordingly, must be notified to the Commission pursuant to Article 88(3) EC?

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Tribunal Superior de Justicia de la Comunidad Autónoma de País Vasco

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Applicant: Comunidad Autónoma de la Rioja

Defendants: Diputación Foral de Guipúzcoa, Juntas Generales de Guipúzcoa, Confederación Empresarial Vasca

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Reference for a preliminary ruling from the Tribunal Superior de Justicia de la Comunidad Autónoma del País Vasco (Spain) lodged on 18 October 2006 — Comunidad Autónoma de Castilla y León v Juntas Generales de Guipúzcoa, Diputación Foral de Guipúzcoa, Confederación Empresarial Vasca

(Case C-432/06)

(2006/C 326/66)

Language of the case: Spanish

Referring court

Tribunal Superior de Justicia de la Comunidad Autónoma del País Vasco

Parties to the main proceedings

Applicant: Comunidad Autónoma de Castilla y León

Defendants: Juntas Generales de Guipúzcoa, Diputación Foral de Guipúzcoa, Confederación Empresarial Vasca

Questions referred

Must Article 87(1) EC be construed as meaning that, by providing for a rate of tax lower than the basic rate set in Spanish State legislation and for a deduction from the amount of tax payable which does not exist in State tax legislation, provisions in the field of taxation adopted by the Juntas Generales del Territorio Histórico de Gipuzkoa amending Articles 29 (1)(a) and 37 of the Provincial Law on Company Tax, which take effect in the jurisdiction of that infra-State autonomous body, must be regarded as selective and as covered by the definition of State aid enshrined in Article 87(1) EC and, accordingly, must be notified to the Commission pursuant to Article 88(3) EC?

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(Case C-433/06)

(2006/C 326/67)

Language of the case: Spanish

Referring court

Tribunal Superior de Justicia de la Comunidad Autónoma del País Vasco

Parties to the main proceedings

Applicant: Comunidad Autónoma de Castilla y León

Defendant: Juntas Generales del Territorio Histórico de Álava, Diputación Foral de Álava, Confederación Empresarial Vasca

Question referred

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(Case C-434/06)

(2006/C 326/68)

Language of the case: Spanish

Referring court

Tribunal Superior de Justicia de la Comunidad Autónoma del País Vasco

Parties to the main proceedings

Applicant: Comunidad Autónoma de Castilla y León

Defendants: Diputación Foral de Vizcaya, Juntas Generales del Territorio Histórico de Vizcaya, Cámara de Comercio, Industria y Navegación de Bilbao, Confederación Empresarial Vasca