

**Parties to the main proceedings**

*Applicants:* Vodafone Magyarország Mobil Távközlési Zártkörűen Működő Részvénytársaság, Innomed Medical Orvostechnikai Részvénytársaság

*Defendants:* Hungarian State, Budapest Főváros Képviselő-testülete, Esztergom Város Önkormányzat Képviselő-testülete

**Questions referred**

1. Must the agreement set out in point 3(a) of part 4 of Annex X to the Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded ('the Act of Accession')<sup>(1)</sup>, which is applicable pursuant to Article 24 of the Act of Accession, and which provides that, notwithstanding Articles 87 and 88 of the EC Treaty, Hungary may apply, up to and including 31 December 2007, local business tax reductions of up to 2 % of the net receipts of undertakings, granted by local government for a limited period of time on the basis of Articles 6 and 7 of the Helyi Adókról Szóló 1990. Évi C. Törvény (Act C of 1990 on local taxes), be interpreted as meaning that it concerns a temporary derogation which allows Hungary to maintain the business tax until that time?
2. In the light thereof, must Article 33 of Sixth Council Directive 77/388/EEC ('the Sixth Directive')<sup>(2)</sup> be interpreted as meaning that thereunder a Member State may not maintain or introduce a tax on profit-making business activities the basis is of assessment of which is made up of net receipts, after deduction of the cost of acquisition of the goods sold and the services supplied by third parties and the cost of raw materials?
3. Depending on the answer given to the two questions above, and having regard to the case-law of the Court of Justice of the European Communities, must the present practice of Hungary's first and second-level tax authorities, which consists in avoiding any examination of the compatibility with Community law of the local business tax, by suggesting to taxpayers that they amend their tax returns by means of self-revision, thus making difficult or impossible the practical application of Community law and requiring taxpayers to initiate tax proceedings with uncertain consequences, be interpreted as impeding the exercise of their rights and therefore as meaning that Hungary is failing to comply with Article 10 of the EC Treaty?

<sup>(1)</sup> OJ 2003 L 236, p. 846.

<sup>(2)</sup> OJ 1977 L 145, p. 1.

**Reference for a preliminary ruling from the Verwaltungsgericht Köln (Germany) lodged on 2 November 2006 — Firma cp-Pharma Handels GmbH v Bundesrepublik Deutschland**

(Case C-448/06)

(2006/C 326/80)

*Language of the case: German*

**Referring court**

Verwaltungsgericht Köln

**Parties to the main proceedings**

*Applicant:* Firma cp-Pharma Handels GmbH

*Defendant:* Bundesrepublik Deutschland

**Question referred**

Is Commission Regulation (EC) No 1873/2003 of 24 October 2003<sup>(1)</sup> amending Annex II to Council Regulation (EEC) No 2377/90 laying down a Community procedure for the establishment of maximum residue limits of veterinary medicinal products in foodstuffs of animal origin<sup>(2)</sup> void on account of a breach of higher-ranking Community law (Articles 1(1) and 3 of Council Regulation (EEC) No 2377/90 in conjunction with Article 4(1) of Council Directive 96/22/EC of 29 April 1996<sup>(3)</sup>), in so far as application of an injection solution as a pharmaceutical form is excluded by virtue of the note marked (\*) against the listing of progesterone in Annex II to Council Regulation (EEC) No 2377/90?

<sup>(1)</sup> OJ 2003 L 275, p. 9.

<sup>(2)</sup> OJ 1990 L 224, p. 1.

<sup>(3)</sup> OJ 1996 L 125, p. 3.

**Reference for a preliminary ruling from the Tribunal du travail de Bruxelles (Belgium) lodged on 6 November 2006 — Sophiane Gysen v Groupe S — Caisse d'Assurances sociales pour indépendants**

(Case C-449/06)

(2006/C 326/81)

*Language of the case: French*

**Referring court**

Tribunal du travail de Bruxelles