Question referred

Should one interpret the expression 'shall receive benefits in accordance with the legislation of that State as if he had last been employed there' contained in Article 71 of Council Regulation (EEC) 1408/71 [1] of 14 June 1971, on the application of social security schemes to employed persons, self employed persons and members of their families moving within the Community, be interpreted as meaning that the requirement set out within Article 215.1 of the Ley General de la Seguridad Social of 'having exhausted entitlement to contributory unemployment benefit' for the purposes of entitlement to Spanish benefits of non-contributory unemployment allowances, is be understood to have been fulfilled if a German contributory unemployment benefit has been exhausted, even if the recipient has never paid contributions in Spain?

[1] OJ 2001 L 149, p 2.

Reference for a preliminary ruling from the Højesteret (Denmark) lodged on 22 February 2007 — Nordania Finans A/S and BG Factoring A/S v Skatteministeriet

(Case C-98/07)

(2007/C 95/45)

Language of the case: Danish

Referring court

Højesteret

Parties to the main proceedings

Applicants: Nordania Finans A/S and BG Factoring A/S

Defendant: Skatteministeriet

Question referred

Is the expression 'capital goods used by the taxable person for the purposes of his business' contained in Article 19(2) 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 [1], to be interpreted as covering goods which a leasing undertaking purchases with a view both to leasing and resale upon termination of the leasing contract?

[1] OJ L 145, p. 1.

Appeal brought on 21 February 2007 by Coop de France Bétail et Viande, formerly the Fédération nationale de la coopération bétail et viande (FNCBV) against the judgment delivered on 13 December 2006 in Joined Cases T-217/03 and T-245/03 Coop de France Bétail et Viande v Commission

(Case C-101/07 P)

(2007/C 95/46)

Language of the case: French

Parties

Appellant: Coop de France Bétail et Viande, formerly Fédération nationale de la coopération bétail et viande (FNCBV) (represented by: M. Ponsard, lawyer)

Other parties to the proceedings: Fédération nationale des syndicats d'exploitants agricoles (FNSEA), Fédération nationale bovine (FNB), Fédération nationale de producteurs de lait (FNPL), Jeunes agriculteurs (JA), Commission of the European Communities, French Republic

Form of order sought

— set aside the judgment of the Court of First Instance of 13 December 2006 in Case T-217/03;

— declare that there is no need to impose a fine on the applicant;

— alternatively reduce the amount of the fine imposed by that judgment;

— order the Commission to pay all the costs related to the interim and the main proceedings before the Court of First Instance and the proceedings before the Court of Justice.

Pleas in law and main arguments

The applicant puts forward six grounds in support of its appeal. By its first five grounds, which seek to have the contested judgment set aside, the applicant alleges, first, that the Court of First Instance erred in failing to recognise the infringement of the rights of defence by the Commission relating to the absence of a reference in the statement of objections to the method used for the calculation of the fines, second, the distortion by the Court of First Instance of the evidence on the secret extension of the agreement of October 2001, third, that the Court of First Instance committed an error of law by presuming that the applicant adhered to the pursuit of the agreement by referring to an overall agreement between slaughterers and breeders, without specifically establishing the appellant's acquiescence to its pursuit, fourth, even assuming that its acquiescence were to