

3. In the event that the answer to Question 2 is that the applicant should have been granted the opportunity to conclude an employment contract, the question must be asked:

What are the consequences in law in the event of discrimination against foreign nationals?

(<sup>1</sup>) OJ English Special Edition 1968 (II), p. 475.

**Reference for a preliminary ruling from the Commissione Tributaria Provinciale di Genova (Italy) lodged on 20 February 2007 — Ecotrade SpA v Agenzia Entrate Ufficio Genoa 3**

(Case C-95/07)

(2007/C 117/05)

*Language of the case: Italian*

**Referring court**

Commissione Tributaria Provinciale di Genova

**Parties to the main proceedings**

*Applicant:* Ecotrade SpA

*Defendant:* Agenzia Entrate Ufficio Genoa 3

**Questions referred**

1. Does a correct interpretation of Articles 17, 21(1) and 22 of the Sixth Council Directive 77/388/EEC (<sup>1</sup>) of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes preclude national legislation (in particular Article 19 of DPR 633 of 26/10/72) that makes the exercise of the right to deduct value added tax, payable by a taxable person in the pursuit of his business activities, dependent on compliance with a (two-year) time limit and penalises non-compliance with annulment of that right? That question is asked with reference, in particular, to cases where the liability to VAT on the purchase of the goods or service stems from the application of the reverse charge procedure, which allows the authorities a longer period (of four years under Article 57 of DPR 633/72) in which to demand payment of the duty than the period allowed to the trader for deduction of the duty, on expiry of which the trader's right to such deduction lapses.
2. Does it follow from a correct interpretation of Article 18(1)(d) of the Sixth Council Directive 77/388/EEC of 17 May 1977 that national legislation may not, in regu-

lating the 'formalities' referred to in that provision by means of the reverse charge procedure governed by the combined provisions of Articles 17(3), 23 and 25 of DPR 633/72, make (solely to the detriment of the taxpayer) the exercise of the right to deduct permitted by Article 17 of the Directive conditional upon compliance with a time limit such as that laid down in Article 19 of DPR 633/72?

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

**Reference for a preliminary ruling from the Commissione Tributaria Provinciale di Genova (Italy) lodged on 20 February 2007 — Ecotrade SpA v Agenzia Entrate Ufficio Genoa 3**

(Case C-96/07)

(2007/C 117/06)

*Language of the case: Italian*

**Referring court**

Commissione Tributaria Provinciale di Genova

**Parties to the main proceedings**

*Applicant:* Ecotrade SpA

*Defendant:* Agenzia Entrate Ufficio Genoa 3

**Questions referred**

1. Does a correct interpretation of Articles 17, 21(1) and 22 of the Sixth Council Directive 77/388/EEC (<sup>1</sup>) of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes preclude national legislation (in particular Article 19 of DPR 633 of 26/10/72) that makes the exercise of the right to deduct value added tax, payable by a taxable person in the pursuit of his business activities, dependent on compliance with a (two-year) time limit and penalises non-compliance with annulment of that right? That question is asked with reference, in particular, to cases where the liability to VAT on the purchase of the goods or service stems from the application of the reverse charge procedure, which allows the authorities a longer period (of four years under Article 57 of DPR 633/72) in which to demand payment of the duty than the period allowed to the trader for deduction of the duty, on expiry of which the trader's right to such deduction lapses.

2. Does it follow from a correct interpretation of Article 18(1)(d) of the Sixth Council Directive 77/388/EEC of 17 May 1977 that national legislation may not, in regulating the 'formalities' referred to in that provision by means of the reverse charge procedure governed by the combined provisions of Articles 17(3), 23 and 25 of DPR 633/72, make (solely to the detriment of the taxpayer) the exercise of the right to deduct permitted by Article 17 of the Directive conditional upon compliance with a time limit such as that laid down in Article 19 of DPR 633/72?

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

**Action brought on 26 February 2007 — Commission of the European Communities v Italian Republic**

(Case C-112/07)

(2007/C 117/07)

*Language of the case: Italian*

**Parties**

*Applicant:* Commission of the European Communities (represented by: E. De Persio and M. Condou-Durande, acting as Agents)

*Defendant:* Italian Republic

**Forms of order sought**

The applicant claims that the Court should:

- declare that, by not adopting the laws, regulations and administrative provisions necessary to comply with Council Directive 2004/80/EC of 29 April 2004 relating to compensation to crime victims (<sup>1</sup>) or, in any case, by not communicating to the Commission the text of those provisions, the Italian Republic has failed to fulfil its obligations under that Directive;
- order the Italian Republic to pay the costs.

**Pleas in law and main arguments**

The period prescribed for the transposition of Directive 2004/80/EC into national law expired on 1 January 2006, with the exception of Article 12(2) of that Directive, in respect of which the date of compliance was 1 July 2005.

(<sup>1</sup>) OJ L 261, 6.8.2004, p. 15.

**Appeal brought on 27 February 2007 by Selex Sistemi Integrati S.p.A. against the judgment delivered on 12 December 2006 in Case T-155/04 Selex Sistemi Integrati S.p.A. v Commission of the European Communities**

(Case C-113/07 P)

(2007/C 117/08)

*Language of the case: Italian*

**Parties**

*Appellant:* Selex Sistemi Integrati S.p.A. (represented by: F. Sciaudone, R. Sciaudone and D. Fioretti, avvocati)

*Other parties to the proceedings:* Commission of the European Communities, Eurocontrol — European Organisation for the Safety of Air Navigation

**Forms of order sought**

The appellant claims that the Court should:

- set aside the judgment of the Court of First Instance of the European Communities of 12 December 2006 in Case T-155/04 and refer the case back to that Court for a ruling on the merits in the light of guidance provided by the Court of Justice;
- order the Commission to pay the costs of the present proceedings, and those of the proceedings in Case T-155/04.

**Pleas in law and main arguments**

In support of the forms of order sought, the appellant alleges a number of errors in law in relation both to the procedure and to the merits.

**Errors in law in relation to the procedure**

By way of errors in law on the part of the Court of First Instance in relation to the procedure, the appellant alleges:

- infringement of Article 116(6) of the Rules of Procedure of the Court of First Instance, in so far as that Court authorised communication of the pleadings to Eurocontrol and permitted the latter to lodge written pleadings;
- infringement of Article 48(2) of the Rules of Procedure of the Court of First Instance, in so far as the facts on the basis of which the new pleas adduced by the appellant were ruled inadmissible were distorted;
- infringement of Article 48(2) of the Rules of Procedure of the Court of First Instance, in so far as the Commission's conduct vis-à-vis the facts on the basis of which the new pleas adduced by the appellant were ruled inadmissible was not taken into consideration;