

Parties to the main proceedings

Applicant: Salvatore Barbagallo

Defendant: Agenzia Entrate Ufficio Latina

Questions referred

1. Must the judgment in Case C-207/04 ⁽¹⁾ be interpreted as meaning that the Italian legislature should have extended to men the advantageous age-limit that applies to women?
2. Must it be held in the present case that a rate equal to half of the rate applied for the taxation of severance pay must be applied to sums received as voluntary redundancy incentives by men who have passed the age of 50?
3. Given that amounts paid by way of personal income tax do not form part of the taxpayer's salary since they are not paid by the employer in respect of the employment, and given that an amount paid by an employer to an employee as an incentive is not in the nature of pay, is it consistent with Community law to rule that the application of different age limits — namely 50 years of age for women and 55 years of age for men — is contrary to Community law, in light of the fact that Directive No 79/7 ⁽²⁾ permits the Member States to preserve different pensionable ages?
4. Must Community law (Council Directive 76/207/EEC ⁽³⁾ of 9 February 1976, which prohibits discrimination on grounds of sex) be interpreted as precluding — or as not precluding — application of the relevant national rules that gave rise to the present case, with the effect that the national legislation (Article 17(4a) (now Article 19) of DPR No 917/86) must be regarded as incompatible — or compatible — with Community law?

⁽¹⁾ *Paolo Vergani v Agenzia delle Entrate, Ufficio di Arona* [2005] ECR I-7453.

⁽²⁾ OJ 1979 L 6, p. 24.

⁽³⁾ OJ 1976 L 39, p. 40.

Reference for a preliminary ruling from the Commissione Tributaria Provinciale di Latina (Italy) lodged on 5 March 2007 — Michele Ciampi v Agenzia Entrate Ufficio Latina

(Case C-131/07)

(2007/C 117/16)

Language of the case: Italian

Referring court

Commissione Tributaria Provinciale di Latina

Parties to the main proceedings

Applicant: Michele Ciampi

Defendant: Agenzia Entrate Ufficio Latina

Questions referred

1. Must the judgment in Case C-207/04 ⁽¹⁾ be interpreted as meaning that the Italian legislature should have extended to men the advantageous age-limit that applies to women?
2. Must it be held in the present case that a rate equal to half of the rate applied for the taxation of severance pay must be applied to sums received as voluntary redundancy incentives by men who have passed the age of 50?
3. Given that amounts paid by way of personal income tax do not form part of the taxpayer's salary since they are not paid by the employer in respect of the employment, and given that an amount paid by an employer to an employee as an incentive is not in the nature of pay, is it consistent with Community law to rule that the application of different age limits — namely 50 years of age for women and 55 years of age for men — is contrary to Community law, in light of the fact that Directive No 79/7 ⁽²⁾ permits the Member States to preserve different pensionable ages?
4. Must Community law (Council Directive 76/207/EEC ⁽³⁾ of 9 February 1976, which prohibits discrimination on grounds of sex) be interpreted as precluding — or as not precluding — application of the relevant national rules that gave rise to the present case, with the effect that the national legislation (Article 17(4a) (now Article 19(4a) of DPR No 917/86) must be regarded as incompatible — or compatible — with Community law?

⁽¹⁾ *Paolo Vergani v Agenzia delle Entrate, Ufficio di Arona* [2005] ECR I-7453.

⁽²⁾ OJ 1979 L 6, p. 24.

⁽³⁾ OJ 1976 L 39, p. 40.

Reference for a preliminary ruling from the Rechtbank van Koophandel te Brussel (Belgium) lodged on 5 March 2007 — Beecham Group plc, SmithKline Beecham plc, Glaxo Group Ltd, Stafford-Miller Ltd, GlaxoSmithKline Consumer Healthcare NV and GlaxoSmithKline Consumer Healthcare BV v Andacon NV

(Case C-132/07)

(2007/C 117/17)

Language of the case: Dutch

Referring court

Rechtbank van Koophandel te Brussel

Parties to the main proceedings

Applicants: Beecham Group plc, SmithKline Beecham plc, Glaxo Group Ltd, Stafford-Miller Ltd, GlaxoSmithKline Consumer Healthcare NV, GlaxoSmithKline Consumer Healthcare BV

Defendant: Andacon NV