

**Judgment of the Court (Fourth Chamber) of 10 July 2008  
(reference for a preliminary ruling from the Hoge Raad der  
Nederlanden — Netherlands) — Fiscale eenheid Koninklijke  
Ahold NV v Staatssecretaris van Financiën**

(Case C-484/06) <sup>(1)</sup>

*(Reference for a preliminary ruling — First and Sixth VAT  
directives — Principles of fiscal neutrality and proportionality  
— Rules concerning rounding of amounts of VAT —  
Rounding down per item)*

(2008/C 223/12)

Language of the case: Dutch

**Referring court**

Hoge Raad der Nederlanden

**Parties to the main proceedings**

*Applicant:* Fiscale eenheid Koninklijke Ahold NV

*Defendant:* Staatssecretaris van Financiën

**Re:**

Reference for a preliminary ruling — Hoge Raad der Nederlanden — Interpretation of Article 11A(1)(a), Article 22(3)(b), first sentence, and Article 22(5) 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 (OJ 1977 L 145, p. 1) and Article 2, first and second paragraphs, of First Council Directive 67/227/EEC of 11 April 1967 on the harmonisation of legislation of Member States concerning turnover taxes (OJ, English Special Edition 1967, p. 14) — Rules on the rounding off of amounts of value added tax

**Operative part of the judgment**

1. In the absence of specific Community legislation, it is for Member States to decide on the rules and methods of rounding amounts of the tax on added value, but those States must, when making that decision, observe the principles underpinning the common system of that tax, in particular the principles of fiscal neutrality and proportionality;

2. Community law, as it now stands, entails no specific obligation for Member States to permit taxable persons to round down per item the amount of the tax on added value.

<sup>(1)</sup> OJ C 20, 27.1.2007.

**Judgment of the Court (Second Chamber) of 17 July 2008  
— L & D SA v Office for Harmonisation in the Internal  
Market (Trade Marks and Designs), Julius Sämann Ltd**

(Case C-488/06 P) <sup>(1)</sup>

*(Appeal — Community trade mark — Regulation (EC) No 40/94 — Articles 8(1)(b) and 73 — Figurative mark 'Aire Limpio' — Community, national and international figurative marks representing a fir tree with various names — Opposition by the proprietor — Partial refusal to register — Infere-  
rence of the particularly distinctive character of the earlier  
mark from evidence relating to another mark)*

(2008/C 223/13)

Language of the case: Spanish

**Parties**

*Appellant:* L & D SA (represented by: S. Miralles Miravet, abogado)

*Other parties to the proceedings:* Office for Harmonisation in the Internal Market (Trade Marks and Designs) (represented by: J. García Murillo, Agent), Julius Sämann Ltd (represented by: E. Armijo Chávarri, abogado)

**Re:**

Appeal against the judgment of the Court of First Instance (Fourth Chamber) of 7 September 2006 in Case T-168/04 L & D SA v Office for Harmonisation in the Internal Market (Trade Marks and Designs) and Julius Sämann Ltd, by which the Court dismissed an application for partial annulment of the decision of the Second Board of Appeal of OHIM of 15 March 2004 (Case R 326/2003-2) in respect of opposition proceedings between Julius Sämann Ltd and L&D SA