

Reference for a preliminary ruling from the Kammergericht Berlin (Germany), lodged on 22 July 2009 — DEB Deutsche Energiehandels- und Beratungsgesellschaft mbH v Bundesrepublik Deutschland

(Case C-279/09)

(2009/C 267/54)

Language of the case: German

Referring court

Kammergericht Berlin

Parties to the main proceedings

Appellant: DEB Deutsche Energiehandels- und Beratungsgesellschaft mbH

Respondent: Bundesrepublik Deutschland

Question referred

The following question is referred, pursuant to Article 234 EC, to the Court of Justice of the European Communities for a preliminary ruling:

In view of the fact that Member States may not, through the structuring of conditions under national law governing the award of damages and of the procedure for pursuing a claim seeking to establish State liability under Community law, make the award of compensation in accordance with the principles of State liability under Community law virtually impossible or excessively difficult, must there be reservations with regard to a national rule under which the pursuit of a claim before the courts is subject to the making of an advance payment in respect of costs, and a legal person, which is unable to make that advance payment, does not qualify for legal aid?

Reference for a preliminary ruling from the Bundesgerichtshof (Germany) lodged on 24 July 2009 — Criminal proceedings against R

(Case C-285/09)

(2009/C 267/55)

Language of the case: German

Referring court

Bundesgerichtshof

Party to the main proceedings

R

Question referred

1. Must Article 28cA(a) of the Sixth Council Directive 77/388/EEC⁽¹⁾ be interpreted as meaning that a supply of goods within the meaning of that provision is to be refused

exemption from value added tax if the supply has actually been effected, but it is established on the basis of objective factors that the vendor, a taxable person,

- (a) knew that, by his supply, he was participating in a transaction aimed at evading VAT, or
- (b) took actions aimed at concealing the true identity of the person to whom the goods were supplied in order to enable the latter person or a third person to evade VAT?

⁽¹⁾ Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization 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.

Reference for a preliminary ruling from the Rechtbank van Koophandel te Brussel (Belgium) lodged on 27 July 2009 — Francesco Guarnieri & Cie v Vandevelde Eddy VOF

(Case C-291/09)

(2009/C 267/56)

Language of the case: Dutch

Referring court

Rechtbank van Koophandel te Brussel

Parties to the main proceedings

Applicant: Francesco Guarnieri & Cie

Defendant: Vandevelde Eddy VOF

Question referred

Do Articles 28, 29 and 30 of the Treaty of 25 March 1957 establishing the European Community preclude a claimant of Monegasque nationality, who lodges a claim in Belgium for payment of invoices relating to the delivery of 'twister-glazen' (glasses) and tea-lights with accessories, from being required, upon application by a defendant of Belgian nationality, to give security for the costs and damages arising from the proceedings which he may be ordered to pay?

Reference for a preliminary ruling from the Hof van Cassatie van België lodged on 29 July 2009 — Vlaamse Gemeenschap v M. Baesen

(Case C-296/09)

(2009/C 267/57)

Language of the case: Dutch

Referring court

Hof van Cassatie van België