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(Announcements)

## COURT PROCEEDINGS

## COURT OF JUSTICE

**Reference for a preliminary ruling from the Supreme Court of the Slovak Republic lodged on 21 October 2010 — TANOARCH s.r.o. v Tax Directorate of the Slovak Republic**

(Case C-504/10)

(2011/C 46/02)

*Language of the case: Slovak***Referring court**

The Supreme Court of the Slovak Republic

**Parties to the main proceedings***Applicant:* TANOARCH s.r.o.*Defendant:* Tax Directorate of the Slovak Republic**Questions referred**

1. Does Article 2(1) 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 — Common system of value added tax permit a provision whereby a taxpayer may deduct, from his own tax liability, tax on goods and services which he uses for the purposes of his business as a taxpayer, if that tax has been charged to him by another inland taxpayer, on goods and services supplied or to be supplied, in circumstances where the plaintiff, in his capacity as co-applicant in respect of an invention on which a patent has yet to be granted, already owns, as a matter of law, the right independently to use the invention which is the subject-matter of the patent as a whole?
2. Does the Sixth Directive permit the interpretation that a taxpayer's existing legal right independently to use a patent results in the legal impossibility of using a service for supplies of goods and services as a taxpayer, and that this results in the legal consumption of the service acquired?

3. Is the abuse of a taxpayer's right to deduct input VAT under the Judgment of the Court of Justice of the European Communities of 21 February 2006, Case C-255/02 *Halifax and Others*, affected by the fact that, regarding the substance of the matter, the invention has not yet been registered as a patent and only parts thereof are operated?

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

**Appeal brought on 22 November 2010 by Stichting Al-Aqsa against the judgment delivered by the General Court (Seventh Chamber) on 9 September 2010 in Case T-348/07 Al-Aqsa v Council of the European Union**

(Case C-539/10 P)

(2011/C 46/03)

*Language of the case: Dutch***Parties***Appellant:* Stichting Al-Aqsa (represented by: A.M. van Eik and M.J.G. Uiterwaal, advocaten)*Other parties to the proceedings:* Council of the European Union, Kingdom of the Netherlands, European Commission**Form of order sought**

- Set aside the judgment delivered by the General Court on 9 September 2010 in Case T-348/07 in so far as the appellant puts forward grounds of appeal and arguments directed against the grounds of that judgment, and give a new ruling upholding the claims put forward at first instance on improved grounds as compared with those on which the judgment under appeal is based;