

Question referred

Does the former Article 21(3) of the Sixth Directive (77/388), ⁽¹⁾ now incorporated in Article 205 of Council Directive 2006/112/EC ⁽²⁾ of 28 November 2006 on the common system of value added tax, in conjunction with Articles 202 and 157(1)(b) of the same Directive, authorise the Member States to provide that a warehouse-keeper other than a customs warehouse-keeper is jointly and severally liable, unconditionally, for the tax which is owing on a supply of goods made for valuable consideration by the owner of the goods who is liable for the tax on those goods, even where the warehouse-keeper acts in good faith or where no fault or negligence can be imputed to him (Article 51a(3) of the Wetboek van de belasting over toegevoegde waarde (WBTW).

⁽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)

⁽²⁾ OJ 2006 L 347, p. 1

Reference for a preliminary ruling from the Højesteret (Denmark) lodged on 21 October 2010 — Partrederiet Sea Fighter v Skatteministeriet

(Case C-505/10)

(2011/C 13/35)

Language of the case: Danish

Referring court

Højesteret

Parties to the main proceedings

Applicant: Partrederiet Sea Fighter

Defendant: Skatteministeriet

Question referred

1. Is Article 8(1)(c) of Council Directive 92/81/EEC of 19 October 1992 ⁽¹⁾ on the harmonisation of the structures of excise duties on mineral oils to be interpreted as meaning that mineral oils supplied for use in an excavator which is affixed to a vessel but which, because it has its own separate motor and fuel tank, operates independently of the vessel's propulsion motor, in circumstances such as those of the present case, are exempt from duty?

⁽¹⁾ OJ 1992 L 316, p. 12

Reference for a preliminary ruling from the Tribunale di Firenze (Italy), lodged on 25 October 2010 — Denise Bernardi, represented by Katia Mecacci v Fabio Bernardi

(Case C-507/10)

(2011/C 13/36)

Language of the case: Italian

Referring court

Tribunale di Firenze

Parties to the main proceedings

Claimant: Denise Bernardi, represented by Katia Mecacci

Defendant: Fabio Bernardi

Question referred

Must Articles 2, 3 and 8 of Framework Decision 2001/220/JHA of 15 March 2001 on the standing of victims in criminal proceedings ⁽¹⁾ be interpreted as precluding national provisions, such as Article 392(1a) of the Italian Code of Criminal Procedure, in so far as the latter does not impose an obligation on the Public Prosecutor to request an early hearing and examination of a victim who is a minor by means of the Special Inquiry procedure prior to the main proceedings, and Article 394 of the Code of Civil Procedure, which does not make it possible for that minor victim himself or herself to appeal to the courts against a negative decision by the Public Prosecutor on his or her request to be heard in accordance with the appropriate Special Inquiry procedure?

⁽¹⁾ OJ 2001 L 82, p. 1.

Reference for a preliminary ruling from the Nejvyšší soud České republiky (Czech Republic) lodged on 2 November 2010 — Wolf Naturprodukte GmbH v Sear spol. s r. o.

(Case C-514/10)

(2011/C 13/37)

Language of the case: Czech

Referring court

Nejvyšší soud České republiky

Parties to the main proceedings

Appellant: Wolf Naturprodukte GmbH

Respondent: Sear spol. s r. o.

Question referred

Must Article 66(2) of Council Regulation (EC) No 44/2001 ⁽¹⁾ of 22 December 2000 on jurisdiction and the recognition and enforcement of judgments in civil and commercial matters ('the Brussels I Regulation') be interpreted as meaning that for that regulation to take effect it is necessary that at the time of delivery of a judgment the regulation was in force both in the State whose court delivered the judgment and in the State in which a party seeks to have that judgment recognised and enforced?

⁽¹⁾ OJ 2001 L 12, p. 1.