

Question referred

Is a Member State acting in compliance with Community law, and specifically in compliance with Article 56 EC, read in conjunction with Articles 10 EC, 57[2] EC and 293 EC, if it undertakes, in a double taxation convention with another Member State, to eliminate the double taxation of dividends resulting from the division of the power of taxation laid down in that convention but subsequently amends its national law in such a way that such double taxation is no longer relieved?

Reference for a preliminary ruling from the Vrhovno Sodišče Republike Slovenije (Republic of Slovenia) lodged on 25 October 2011 — Jožef Grilc v Slovensko zavarovalno združenje GIZ

(Case C-541/11)

(2012/C 25/54)

Language of the case: Slovenian

Referring court

Vrhovno sodišče Republike Slovenije

Parties to the main proceedings

Applicant: Jožef Grilc

Defendant: Slovensko zavarovalno združenje GIZ

Question referred

Where a person has suffered damage as a result of a road traffic accident that occurred in a Member State other than his State of residence and was caused by a vehicle insured and normally based in a Member State, must the second subparagraph of Article 6(1) of Directive 2000/26/EC⁽¹⁾ be interpreted as meaning that the compensation body of the Member State of residence of the injured party has the capacity to be a party to legal proceedings instituted by the injured party in order to obtain compensation if, within three months of the injured party's presenting his claim to the insurance undertaking responsible for the vehicle which caused the damage or its claims representative, neither the insurance undertaking nor its claims representative has provided a reasoned reply to the claim?

⁽¹⁾ OJ 2000 L 181, p. 65.

Reference for a preliminary ruling from the Hoge Raad der Nederlanden (Netherlands) lodged on 24 October 2011 — Staatssecretaris van Financiën, other party: Codirex Expeditie BV

(Case C-542/11)

(2012/C 25/55)

Language of the case: Dutch

Referring court

Hoge Raad der Nederlanden

Parties to the main proceedings

Appellant: Staatssecretaris van Financiën

Respondent: Codirex Expeditie BV

Question referred

At what point in time are non-Community goods assigned a customs-approved treatment or use within the meaning of Article 50⁽¹⁾ of the Community Customs Code where goods with the status of goods 'in temporary storage' are declared for placing under the external Community customs transit procedure?

⁽¹⁾ Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ 1992 L 302, p. 1).

Reference for a preliminary ruling from the Hoge Raad der Nederlanden (Netherlands) lodged on 24 October 2011 — Woningstichting Maasdriel, other party: Staatssecretaris van Financiën

(Case C-543/11)

(2012/C 25/56)

Language of the case: Dutch

Referring court

Hoge Raad der Nederlanden

Parties to the main proceedings

Applicant: Woningstichting Maasdriel

Other party: Staatssecretaris van Financiën

Question referred

Must Article 135(1)(k) of the VAT Directive 2006,⁽¹⁾ in conjunction with Article 12(1) and (3) of that directive, be interpreted as precluding in all cases the exemption from VAT of the supply of land which has not been built on which has come into existence by the demolition of existing buildings thereon, demolition which was carried out with a view to the construction of new buildings?

⁽¹⁾ Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1).

Reference for a preliminary ruling from the Finanzgericht Rheinland-Pfalz (Germany) lodged on 24 October 2011 — Helga Petersen, Peter Petersen v Finanzamt Ludwigshafen

(Case C-544/11)

(2012/C 25/57)

Language of the case: German

Referring court

Finanzgericht Rheinland-Pfalz

Parties to the main proceedings

Applicants: Helga Petersen, Peter Petersen

Defendant: Finanzamt Ludwigshafen

Question referred

Is a legal provision compatible with Article 49 of the Treaty establishing the European Community (in the version of the Nice Treaty signed on 26 February 2001; now Article 56 of the Treaty on the Functioning of the European Union) if it makes a tax exemption for income of an employee who is taxable in Germany dependent on the employer being established in Germany, but does not provide for such exemption if the employer is established in another EU Member State?

**Reference for a preliminary ruling from the
Verwaltungsgericht Frankfurt (Oder) (Germany) lodged
on 24 October 2011 — Agrargenossenschaft Neuzelle
e.G. v Landrat of the Landkreis Oder-Spree**

(Case C-545/11)

(2012/C 25/58)

Language of the case: German

Referring court

Verwaltungsgericht Frankfurt (Oder)

Parties to the main proceedings

Applicant: Agrargenossenschaft Neuzelle e.G.

Defendant: Landrat of the Landkreis Oder-Spree

Questions referred

1. Is Article 7(1) of Council Regulation (EC) No 73/2009 of 19 January 2009⁽¹⁾ establishing common rules for direct support schemes for farmers under the common agricultural policy and establishing certain support schemes for farmers to be regarded as valid to the extent that for the years 2009 to 2012 it provides for a reduction in direct payments in excess of 5 %?
2. Is Article 7(2) of Council Regulation (EC) No 73/2009 of 19 January 2009 establishing common rules for direct support schemes for farmers under the common agricultural policy and establishing certain support schemes for farmers to be regarded as valid?

⁽¹⁾ OJ 2009 L 30, p. 16.

**Reference for a preliminary ruling from the Arbeidshof te
Antwerpen (Belgium), lodged on 31 October 2011 —
Edgard Mulders v Rijksdienst voor Pensioenen**

(Case C-548/11)

(2012/C 25/59)

Language of the case: Dutch

Referring court

Arbeidshof te Antwerpen

Parties to the main proceedings

Appellant: Edgar Mulders

Respondent: Rijksdienst voor Pensioenen

Question referred

Is Article 46 of Council Regulation (EEC) No 1408/71⁽¹⁾ of 14 June 1971 on the application of social security schemes to employed persons, to self-employed persons and to members of their families moving within the Community infringed in the case where, in the calculation of the pension of a migrant worker, a period of incapacity for work during which a work incapacity benefit was awarded and contributions under the Netherlands General Law on Old-Age Pensions were paid is not regarded as being a 'period of insurance' within the meaning of Article 1(r) of Regulation (EEC) No 1408/71?

⁽¹⁾ OJ, English Special Edition 1971(II), p. 416.

**Appeal brought on 2 November 2011 by Internationaler
Hilfsfonds eV against the order of the General Court
(Fourth Chamber) made on 21 September 2011 in Case
T-141/05 RENV Internationaler Hilfsfonds eV v European
Commission**

(Case C-554/11 P)

(2012/C 25/60)

Language of the case: German

Parties

Appellant: Internationaler Hilfsfonds eV (represented by: H. Kaltenecker, Rechtsanwalt)

Other party to the proceedings: European Commission

Form of order sought

The appellant claims that the Court should:

- (a) set aside the order of 21 September 2011 and refer the case back to the General Court, directing it to carry out a new assessment after delivery of the judgment in Case T-300/10; in the alternative, rule on the case itself;
- (b) order the Commission to pay the costs which arose out of the interlocutory proceedings to which the order under appeal relates and the costs of the appeal.