

If motor vehicles which have their steering equipment on the right-hand side and which are not registered in Poland may, without any restriction, be used in Poland, the prohibition on registration of such vehicles is not, in the Commission's view, an appropriate or, in any event, proportionate means by which to achieve the declared objective.

In the opinion of the Commission, it is precisely the long-term use of such a vehicle in traffic on the right that results in the acquisition of a routine and does not constitute, from the point of view of road safety, a greater threat than occasional/temporary transport by means of such a vehicle. Furthermore, there are other, less drastic means, in the form, for instance, of an additional mirror, which facilitate a vehicle with the steering wheel on the right when overtaking in traffic which uses the right side of the road.

⁽¹⁾ Council Directive of 8 June 1970 on the approximation of the laws of the Member States relating to the steering equipment for motor vehicles and their trailers (OJ, English Special Edition 1970(II), p. 375).

⁽²⁾ Directive 2007/46/EC of the European Parliament and of the Council of 5 September 2007 establishing a framework for the approval of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles (Framework Directive) (OJ 2007 L 263, p. 1).

⁽³⁾ Paragraph 9(2) of the Regulation of 31 December 2002, Point 5.1 of Annex I to the Regulation of the Minister for Infrastructure of 16 December 2003 and Point 6.1 of Annex I to the Regulation of the Minister for Infrastructure of 18 September 2009 replacing and repealing the Regulation of 16 December 2003.

Reference for a preliminary ruling from the Hoge Raad der Nederlanden (Netherlands) lodged on 19 December 2011 — Staatssecretaris van Financiën, other party: X BV

(Case C-651/11)

(2012/C 73/30)

Language of the case: Dutch

Referring court

Hoge Raad der Nederlanden

Parties to the main proceedings

Applicant: Staatssecretaris van Financiën

Other Party: X BV

Questions referred

1. Is the disposal of 30 % of the shares in a company — to which the transferor of those shares supplies services that are subject to value added tax (VAT) — equivalent to the transfer of (part of) a totality of assets within the meaning of Article 5(8) and/or of services within the meaning of Article 6(5) of the Sixth Directive? ⁽¹⁾

2. If the answer to Question 1 is in the negative, is the disposal referred to in that question equivalent to the transfer of (part of) a totality of assets within the meaning of Article 5(8) and/or of services within the meaning of Article 6(5) of the Sixth Directive, where the other shareholders, who also supply services that are subject to VAT to the company whose shares have been disposed of, transfer all the other shares in that company to the same person (almost) at the same time?
3. If the answer to the second question is also in the negative, can the disposal referred to in Question 1 be regarded as the transfer of (part of) the undertaking for the purposes of Article 5(8) and/or Article 6(5) of the Sixth Directive, taking into account the fact that that disposal is closely linked to management activities carried out for that participation?

⁽¹⁾ 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).

Reference for a preliminary ruling from the Hof van Cassatie van België (Belgium) lodged on 21 December 2011 — Belgian Electronic Sorting Technology NV v Bert Peelaers and Visys NV

(Case C-657/11)

(2012/C 73/31)

Language of the case: Dutch

Referring court

Hof van Cassatie van België

Parties to the main proceedings

Applicant: Belgian Electronic Sorting Technology

Defendants: Bert Peelaers

Visys NV

Question referred

Is the term 'advertising' in Article 2 of Council Directive 84/450/EEC ⁽¹⁾ of 10 September 1984 relating to the approximation of the laws, regulations and administrative provisions of the Member States concerning misleading advertising and in Article 2 of Directive 2006/114/EC ⁽²⁾ of 12 December 2006 concerning misleading and comparative advertising to be interpreted as encompassing, on the one hand, the registration and use of a domain name and, on the other, the use of metatags in a website's metadata?

⁽¹⁾ OJ L 250, p. 17.

⁽²⁾ OJ L 376, p. 21.