Reference for a preliminary ruling from the Hoge Raad der Nederlanden by order of that court of 11 November 2005 in B.A.S. Trucks B.V. v Staatssecretaris van Financiën

(Case C-400/05)

(2006/C 36/37)

(Language of the case: Dutch)

Reference has been made to the Court of Justice of the European Communities by order of the Hoge Raad der Nederlanden (Supreme Court of the Netherlands) of 11 November 2005, received at the Court Registry on 16 November 2005, for a preliminary ruling in the proceedings between B.A.S. Trucks B.V. and the Staatssecretaris van Financiën on the following question:

Does the fact that dumpers are, in view of their distinctive characteristics, also designed for use on paved, public roads preclude their classification under subheading 8704 10 of the Combined Nomenclature?

Reference for a preliminary ruling from the Hoge Raad der Nederlanden by judgment of that court of 11 November 2005 in VDP Dental Laboratory N.V. v Staatssecretaris van Financiën

(Case C-401/05)

(2006/C 36/38)

(Language of the case: Dutch)

Reference has been made to the Court of Justice of the European Communities by judgment of the Hoge Raad der Nederlanden (Supreme Court of the Netherlands) of 11 November 2005, received at the Court Registry on 16 November 2005, for a preliminary ruling in the proceedings between VDP Dental Laboratory N.V. and Staatssecretaris van Financiën on the following questions:

- 1. Is Article 13.A[(1)](e) of the Sixth Directive (¹) to be interpreted as meaning that dental prostheses supplied by a taxable person who contracts out the manufacture thereof to a dental technician are covered by the notion of dental prostheses supplied by dental technicians?
- 2. If the answer to that question is in the affirmative:

Is Article 17(3)(a) of the Sixth Directive to be interpreted as meaning that a Member State which has exempted the

abovementioned supplies from VAT must attach the right to deduct to those supplies in so far as (in particular under the first indent of Article 28b.B(1) of the Sixth Directive) they take place in another Member State which has excluded them from exemption pursuant to Article 28(3)(a) of the Sixth Directive, in conjunction with Item 2 of Annex E thereto?

(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).

Appeal brought on 17 November 2005 by Yassin Abdullah Kadi against the judgment made on 21 September 2005 by the Second Chamber (Extended Composition) of the Court of First Instance of the European Communities in Case T-315/01 between Yassin Abdullah Kadi and the Council of the European Union and the Commission of the European Communities

(Case C-402/05 P)

(2006/C 36/39)

(Language of the case: English)

An appeal against the judgment made on 21 September 2005 by the Second Chamber (Extended Composition) of the Court of First Instance of the European Communities in Case T-315/01 between Yassin Abdullah Kadi and the Council of the European Union and the Commission of the European Communities was brought before the Court of Justice of the European Communities on 17 November 2005 by Yassin Abdullah Kadi, residing in Jeddah (Saudi Arabia), represented by Ian Brownlie CBE QC, David Anderson QC, Pushpinder Saini, Barrister and Guy Martin, Solicitor, with an address for service in Luxembourg.

The Appellant claims that the Court should:

- a) set aside, in whole, the decision of the Court of First Instance.
- b) make a declaration that Council Regulation (EC) No 881/2002 of 27 May 2002 (1) is void and a nullity.
- c) order that the Council and/or Commission pay the Appellant's costs of this appeal and of the proceedings before the Court of First Instance.