

Reference for a preliminary ruling from the Cour de cassation (France) lodged on 20 February 2012 — Landsbanki Islands HF v Kepler Capital Markets SA, Frédéric Giraux

(Case C-85/12)

(2012/C 118/30)

Language of the case: French

Referring court

Cour de cassation

Parties to the main proceedings

Applicant: Landsbanki Islands HF

Defendants: Kepler Capital Markets SA, Frédéric Giraux

Questions referred

1. Must Articles 3 and 9 of Directive 2001/24/EC on the reorganisation and winding up of credit institutions⁽¹⁾ be interpreted as meaning that reorganisation or winding-up measures in regard to a financial establishment, such as those under Icelandic Law No 44/2009 of 15 April 2009, are to be regarded as measures adopted by a administrative or judicial authority for the purposes of those articles?
2. Must Article 32 of Directive 2001/24/EC be interpreted as precluding a national provision, such as Article 98 of the Icelandic law of 20 December 2002, which prohibited or suspended any legal action against a financial establishment as from the entry into force of a moratorium, from having effect in regard to interim protective measures adopted in another Member State prior to the declaration of the moratorium?

⁽¹⁾ Directive 2001/24/EC of the European Parliament and of the Council of 4 April 2001 on the reorganisation and winding up of credit institutions (OJ 2001 L 125, p. 15).

Reference for a preliminary ruling from the Högsta förvaltningsdomstolen (Sweden) lodged on 17 February 2012 — Skatteverket v PFC Clinic AB

(Case C-91/12)

(2012/C 118/31)

Language of the case: Swedish

Referring court

Högsta förvaltningsdomstolen

Parties to the main proceedings

Appellant: Skatteverket

Respondent: PFC Clinic AB

Questions referred

1. Is Article 132(1)(b) and (c) of the VAT Directive⁽¹⁾ to be interpreted as meaning that the stated exemption from taxation covers services such as those at issue in the present case and which consist of:
 - (a) cosmetic surgery,
 - (b) cosmetic treatments?
2. Does it affect that assessment if the surgery or treatments are carried out with the purpose of preventing or treating sicknesses, physical impairments or injuries?
3. If due account is to be taken of the purpose, can the patient's understanding of the purpose of the intervention be taken into consideration?
4. Is it of any importance to the assessment whether the intervention is carried out by licensed medical professionals, or that such professionals decide on its purpose?

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

Action brought on 21 February 2012 — European Commission v Federal Republic of Germany

(Case C-95/12)

(2012/C 118/32)

Language of the case: German

Parties

Applicant: European Commission (represented by: E. Montaguti and G. Braun, acting as Agents)

Defendant: Federal Republic of Germany