

- (a) Do the provisions of Council Regulation (EEC) No 1785/81 of 30 June 1981⁽¹⁾ and/or of Council Regulation (EEC) No 193/82 of 26 January 1982⁽²⁾ preclude those authorities from stipulating that such a transfer or reallocation of quotas is for value and, therefore, that the recipient undertaking or undertakings must pay financial consideration?
- (b) Even if the answer is in the negative, do the same provisions nevertheless preclude the price of the quota to be transferred, and the distribution thereof, from being decided by public auction? Do those provisions preclude recourse to public auction even where it has been stipulated that, as part of the reallocation of quotas carried out by such a procedure, the measures required to prevent any possible negative repercussions for national agricultural producers of sugar beet will be adopted?
- (c) Is the interpretation of Community law the same, and must the answers also be so, in the light of Council Regulation (EC) No 1260/2001 of 19 June 2001⁽³⁾ on the common organisation of the markets in the sugar sector, which repeals the earlier regulations?

⁽¹⁾ On the common organization of the markets in the sugar sector (OJ 1981 L 177, p. 4).

⁽²⁾ Laying down general rules for transfers of quotas in the sugar sector (OJ 1982 L 21, p. 3).

⁽³⁾ OJ 2001 L 178, p. 1.

Reference for a preliminary ruling from the Regeringsrätten (Supreme Administrative Court) of 23 October 2001 in the case of Försäkringsaktiebolaget Skandia and Ola Ramstedt v Riksskatteverket (National Tax Board)

(Case C-422/01)

(2002/C 84/60)

Reference has been made to the Court of Justice of the European Communities by a decision of the Regeringsrätten of 23 October 2001, which was received at the Court Registry on 25 October 2001, for a preliminary ruling in the case of Försäkringsaktiebolaget Skandia and Ola Ramstedt v Riksskatteverket on the following question:

Are the provisions of Community law on freedom of movement for persons, services and capital, in particular Article 49 EC, in conjunction with Article 12 EC, to be interpreted as meaning that they preclude application of national tax rules

under which an insurance policy issued by an insurance company in the UK, Germany or Denmark which meets the conditions laid down in Sweden for occupational pension insurance — apart from the condition that the policy must be issued by an insurance company operating in Sweden — is treated as an endowment insurance policy with income tax effects which, depending on the circumstances in the individual case, may be less favourable than the tax effects of an occupational pension policy?

Reference for a preliminary ruling from the Cour de Cassation, Grand Duchy of Luxembourg, by judgment of that court of 8 November 2001 in the case of Design Concept SA v Flanders Expo SA

(Case C-438/01)

(2002/C 84/61)

Reference has been made to the Court of Justice of the European Communities by a judgment of the Cour de Cassation (Court of Cassation), Grand Duchy of Luxembourg, of 8 November 2001, which was received at the Court Registry on 13 November 2001, for a preliminary ruling in the case of Design Concept SA v Flanders Expo SA on the following question:

'Is Article 9(2)(e) of 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⁽¹⁾, concerning "advertising services", applicable to services supplied indirectly to the advertiser and invoiced to a third party who in turn invoices them to the advertiser, if the advertiser does not produce goods in the price of which the cost of the services is going to be included?'

⁽¹⁾ OJ 1977 L 145, p. 1.

Reference for a preliminary ruling by the Bundesverwaltungsgericht by order of 18 September 2001 in the case of Stadt Villingen-Schwenningen v Ophelia Akosua Owusu

(Case C-444/01)

(2002/C 84/62)

Reference has been made to the Court of Justice of the European Communities by order of 18 September 2001 by