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(Announcements)

COURT PROCEEDINGS

COURT OF JUSTICE

Reference for a preliminary ruling from the Kúria (Hungary) lodged on 23 April 2012 — Alakor Gabonatermelő és Forgalmazó Kft. v Nemzeti Adó- és Vámhivatal Észak-alföldi Regionális Adó Főigazgatósága

(Case C-191/12)

(2012/C 243/02)

*Language of the case: Hungarian***Referring court**

Kúria

Parties to the main proceedings*Applicant:* Alakor Gabonatermelő és Forgalmazó Kft.*Defendant:* Nemzeti Adó- és Vámhivatal Észak-alföldi Regionális Adó Főigazgatósága**Questions referred**

1. Can the fact that a taxpayer — where there is a prohibition on deduction — has obtained aid in such a manner that this also funds VAT or has obtained additional State aid as compensation for non-deductible VAT be categorised as the passing on of tax according to Community law?
2. If the answer is in the affirmative, would the answer be the same if the taxpayer did not receive the aid from a Member State or from the tax authority of a Member State, but instead the aid was paid — pursuant to the contract concluded with the person granting the aid — from European Union aid and the Member State's central budget?
3. Can the principles of repayment based on fiscal neutrality and of effectiveness, equivalence and equal treatment be regarded as satisfied, and the prohibition on unjust enrichment complied with, where — owing to legislation on the right to deduct that is contrary to European Union law — the tax authority of a Member State only upholds the

taxpayer's claim for repayment or damages in relation to that part or proportion not previously funded through the aid referred to in the first two questions?

Reference for a preliminary ruling from the Gerechtshof 's Gravenhage (Netherlands) lodged on 30 April 2012 — Innoweb B.V. v Wegener ICT Media B.V., Wegener Mediaventions B.V.

(Case C-202/12)

(2012/C 243/03)

*Language of the case: Dutch***Referring court**

Gerechtshof 's Gravenhage (Netherlands)

Parties to the main proceedings*Applicant:* Innoweb B.V.*Defendant:* Wegener ICT Media B.V.,

Wegener Mediaventions B.V.

Questions referred

1. Is Article 7(1) of the Directive⁽¹⁾ to be interpreted as meaning that the whole or a qualitatively or quantitatively substantial part of the contents of a database offered on a website (on line) is re-utilised (made available) by a third party if that third party *makes it possible* for the public to search the whole contents of the database or a substantial part thereof in real time with the aid of a dedicated meta search engine provided by that third party, by means of a query entered by a user in "translated" form into the search engine of the website on which the database is offered?
2. If not, is the situation different if, after receiving the results of the query, the third party sends to or displays for each user a very small part of the contents of the database in the format of his own website?