

## JUDGMENT OF THE COURT

(First Chamber)

of 3 March 2005

in Case C-472/03 (reference for a preliminary ruling from the Hoge Raad der Nederlanden): *Staatssecretaris van Financiën v Arthur Andersen & Co. Accountants c.s.* <sup>(1)</sup>

*(Sixth VAT directive — Article 13B(a) — Exemption of services related to insurance transactions by insurance brokers and insurance agents — Life assurance — ‘Back office’ activities)*

(2005/C 115/11)

*(Language of the case: Dutch)*

In Case C-472/03: reference for a preliminary ruling under Article 234 EC from the Hoge Raad der Nederlanden (Netherlands), made by decision of 7 November 2003, received at the Court on 12 November 2003, in the proceedings *Staatssecretaris van Financiën v Arthur Andersen & Co. Accountants c.s.* — the Court (First Chamber), composed of P. Jann, President of the Chamber, K. Lenaerts (Rapporteur), N. Colneric, K. Schiemann and E. Juhász, Judges; M. Poiares Maduro, Advocate General, M.-F. Contet, Principal Administrator, for the Registrar, gave a judgment on 3 March 2005, the operative part of which is as follows:

Article 13B(a) 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 must be interpreted as meaning that ‘back office’ activities, consisting in rendering services, for payment, to an insurance company do not constitute the performance of services relating to insurance transactions carried out by an insurance broker or an insurance agent within the meaning of that provision.

<sup>(1)</sup> OJ C 21 of 24.01.2004.

## JUDGMENT OF THE COURT

(First Chamber)

of 10 March 2005

in Case C-491/03 Reference for a preliminary ruling from the Hessischer Verwaltungsgerichtshof: *Ottmar Hermann v Stadt Frankfurt am Main* <sup>(1)</sup>

*(Indirect tax — Directive 92/12/EEC — Local tax on the supply of alcoholic beverages for immediate consumption on the premises)*

(2005/C 115/12)

*(Language of the case: German)*

In Case C-491/03: reference for a preliminary ruling under Article 234 EC from the Hessischer Verwaltungsgerichtshof (Germany), made by decision of 1 October 2003, received at the Court on 20 November 2003, in the proceedings pending before that court between **Ottmar Hermann** (in his capacity as liquidator of Volkswirt Weinschänken GmbH) and **Stadt Frankfurt am Main** — the Court (First Chamber), composed of P. Jann, President of the Chamber, K. Lenaerts (Rapporteur), N. Colneric, K. Schiemann and E. Juhász, Judges; D. Ruiz-Jarabo Colomer, Advocate General, H. von Holstein, Deputy Registrar, for the Registrar, gave a judgment on 10 March 2005, the operative part of which is as follows:

1. A tax which is levied, in a catering context, on the supply for consideration of alcoholic beverages for immediate consumption on the premises must be considered to be a tax on the supply of services relating to products subject to excise duty which cannot be characterised as a turnover tax for the purposes of the second subparagraph of Article 3(3) of Council Directive 92/12/EEC of 25 February 1992 on the general arrangements for products subject to excise duty and on the holding, movement and monitoring of such products.
2. The ‘same proviso’ to which taxes falling within the scope of the second subparagraph of Article 3(3) of Directive 92/12 are subject refers only to the condition set out in the first subparagraph of that paragraph, namely that such ‘taxes do not give rise to border-crossing formalities in trade between Member States’.

<sup>(1)</sup> OJ C 47 of 21.02.2004.