### Parties to the main proceedings

Applicant: Agim Ajdini

Defendant: État belge, Service des Allocations aux Handicapés

### Questions referred

- 1. Is Article 4 of the Law of 27 February 1987 on Disability Benefits compatible with European Union Law, and in particular with the Charter of Fundamental Rights of the European Union (200/C 364/01), inter alia Articles 20, 21 and 26 thereof, in so far as it excludes from entitlement to disability benefits, solely on grounds of nationality, a foreign national who is lawfully resident in Belgium, is entered in the Aliens Register and has strong and long-standing links with Belgium, having lived there with his family for 12 years, with the particular circumstance that that foreign person is a national of a third country which is an official candidate for accession to the European Union?
- 2. Is Article 26(4) of the Special Law of 6 January 1989 on the Court of Arbitration compatible with European law, and in particular with Article 234 of the Treaty establishing the European Community?

Reference for a preliminary ruling from the Naczelny Sąd Administracyjny (Poland) lodged on 2 July 2012 — Minister of Finance v MDDP Sp. z o.o., Akademia Biznesu, Sp. komandytowa

(Case C-319/12)

(2012/C 287/38)

Language of the case: Polish

# Referring court

Naczelny Sąd Administracyjny

### Parties to the main proceedings

Applicant: Minister of Finance

Defendant: MDDP Sp. z o.o., Akademia Biznesu, Sp. komandytowa

## Questions referred

1. Should point (i) of Article 132(1), Article 133 and Article 134 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, (¹) as amended, 'Directive 2006/112', be interpreted as precluding exemption from value added tax of educational services

provided for commercial purposes by bodies not governed by public law which follows from Article 43(1)(1) of the Ustawa z dnia 11 marca 2004 r. o podatku od towarów und usług (Law of 11 March 2004 on taxation of goods and services) (Dz. U. No 54, 535, as amended) in conjunction with Item 7 of Annex 4 to that Law, in the version in force in 2010?

2. If the answer to the first question is in the affirmative, does this mean that due to the incompatibility of the exemption with the provisions of Directive 2006/112, Article 168 of the directive grants taxpayers both the right to apply the tax exemption and to deduct input VAT?

(1) OJ 2006 L 347, p. 1.

Reference for a preliminary ruling from the Centrale Raad van Beroep (Netherlands), lodged on 2 July 2012 — F. van der Helder, D. Farrington v College voor zorgverzekeringen (Cvz)

(Case C-321/12)

(2012/C 287/39)

Language of the case: Dutch

### Referring court

Centrale Raad van Beroep

### Parties to the main proceedings

Appellants: F. van der Helder, D. Farrington

Respondent: College voor zorgverzekeringen (Cvz)

### Question referred

Does the phrase 'legislation [to which] the pensioner has been subject for the longest period of time' in Article 28(2)(b) of Regulation (EEC) No 1408/71 (¹) refer to legislation concerning benefits in respect of sickness and maternity, to legislation concerning cash benefits in respect of old age, or to all legislation concerning the branches of social security mentioned in Article 4 of Regulation No 1408/71 which were applicable pursuant to Title II of that regulation?

<sup>(</sup>¹) Council Regulation of 14 June 1971 on the application of social security schemes to employed persons, to self-employed persons and to members of their families moving within the Community (OJ, English Special Edition 1971 (II), p. 416).