

**Reference for a preliminary ruling from the Tribunal de Première Instance de Mons (Belgium) lodged on 11 November 2008 — Régie Communale Autonome du Stade Luc Varenne v Belgian State — SPF Finances**

(Case C-483/08)

(2009/C 19/27)

*Language of the case: French*

**Referring court**

Tribunal de Première Instance de Mons

**Parties to the main proceedings**

*Applicant:* Régie Communale Autonome du Stade Luc Varenne

*Defendant:* Belgian State — SPF Finances

**Question referred**

Does Article 10 of the 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<sup>(1)</sup>, preclude an interpretation of national statutory provisions and an administrative practice which consist in fixing the starting point for an action for recovery of VAT, and therefore the date from which the limitation period for that action is to be calculated, as the date on which the VAT return is lodged in which the taxable person claims a right to deduct?

<sup>(1)</sup> OJ 1977 L 145, p. 1.

**Reference for a preliminary ruling from the Tribunal Supremo (Spain) lodged on 10 November 2008 — Caja de Ahorros y Monte de Piedad de Madrid v Asociación de Usuarios de Servicios Bancarios (Ausbanc)**

(Case C-484/08)

(2009/C 19/28)

*Language of the case: Spanish*

**Referring court**

Tribunal Supremo

**Parties to the main proceedings**

*Applicant:* Caja de Ahorros y Monte de Piedad de Madrid

*Defendant:* Asociación de Usuarios de Servicios Bancarios (Ausbanc)

**Questions referred**

1. Must Article 8 of Directive 93/13/EEC<sup>(1)</sup> of 5 April 1993 on unfair terms in consumer contracts be construed as meaning that a Member State may provide in its legislation, for the benefit of consumers, that the assessment as to whether contractual terms are unfair is to be carried out also in respect of terms which, pursuant to Article 4(2) of that Directive, fall outside the scope of such an assessment?
2. Consequently, does Article 4(2) of Directive 93/13/EEC of 5 April 1993, read in conjunction with Article 8 thereof, preclude a Member State from providing in its legislation, for the benefit of consumers, that the assessment as to whether contractual terms are unfair is to be carried out also in respect of terms which relate to 'the definition of the main subject matter of the contract' or to 'the adequacy of the price and remuneration, on the one hand, as against the services or goods supplied in exchange', even where those terms are in plain, intelligible language?
3. Is an interpretation of Articles 8 and 4(2) of Directive 91/13 under which it is possible for a Member State to provide for assessment by the courts as to whether contractual terms are unfair, which are in plain, intelligible language and which define the main subject-matter of the contract or the adequacy of the price and remuneration, on the one hand, as against the services or goods supplied in exchange, compatible with Articles 2, 3(1)(g) and 4(1) EC?

<sup>(1)</sup> OJ L 95, p. 29.

**Action brought on 11 November 2008 — Commission of the European Communities v Kingdom of Spain**

(Case C-487/08)

(2009/C 19/29)

*Language of the case: Spanish*

**Parties**

*Applicant(s):* Commission of the European Communities (represented by: R. Lyal and I. Martínez del Peral Cagigal)

*Defendant(s):* Kingdom of Spain

**Form of order sought**

- A declaration that, by giving different treatment to dividends distributed to foreign and domestic shareholders, the Kingdom of Spain has failed to fulfil its obligations under Article 56 EC and Article 40 of the EEA Agreement.
- Order the Kingdom of Spain to pay the costs.