

1. those tanks have been permanently fixed by one of the manufacturer's dealers or by a coachbuilder, with a permanent fitting enabling fuel to be used directly both for the purposes of propulsion and for the operation of refrigeration systems; and
2. the aim of that fitting is to provide the haulage unit — driving unit and container — with a sufficient fuel range to:
  - (a) avoid difficulties in obtaining fuel in countries where availability is uncertain and where the poor quality of refining makes such fuel dangerous for vehicles,
  - (b) avoid the need to obtain fuel at sometimes prohibitive prices in countries where it is too expensive,
  - (c) avoid the administrative difficulties involved in the need to recover value added tax in the countries where it has been charged, and
  - (d) use as few fuel supply points as possible in order to be able to negotiate the best prices with fuel companies?

<sup>(1)</sup> OJ No L 105, 23. 4. 1983, p. 1.

<sup>(2)</sup> OJ No L 123, 17. 5. 1988, p. 2.

**Reference for a preliminary ruling by the Civilret, Hillerød, by decision of 4 July 1997 in the case of Dansk Metalarbejderforbund, acting on behalf of John Lauge and Others, v. Lønmodtagernes Garantifond**

(Case C-250/97)

(97/C 252/47)

Reference has been made to the Court of Justice of the European Communities by decision of 4 July 1997 from the Civilret (Civil Court), Hillerød, which was received at the Court Registry on 9 July 1997, for a preliminary ruling in the case of Dansk Metalarbejderforbund (Danish Metalworkers' Federation), acting on behalf of John Lauge and Others, v. Lønmodtagernes Garantifond (Employees' Guarantee Fund) on the following question:

Does the phrase 'collective redundancies arising from termination of the establishment's activities as a result of a judicial decision' (see Article 3 (1), second subparagraph, and Article 4 (4) of Directive 75/129/EEC <sup>(1)</sup>, as amended by Directive 92/56/EEC <sup>(2)</sup>) cover the case in which the collective redundancies occur on the same day as the employer filed a winding-up petition and terminated the

undertaking's activities, and the Bankruptcy and Probate Court subsequently, and without any deferment other than that resulting from the time which that court requires to examine the matter, issues a winding-up decree pursuant to the winding-up petition and takes the date of that winding-up petition as the operative date?

<sup>(1)</sup> Council Directive 75/129/EEC of 17 February 1975 on the approximation of the laws of the Member States relating to collective redundancies (OJ No L 48, 22. 2. 1975, p. 29).

<sup>(2)</sup> OJ No L 245, 26. 8. 1992, p. 3.

**Reference for a preliminary ruling by decision of the Conseil d'État, France of 28 March 1997 in the case of Société Baxter, Société B. Braun Medical SA, Société Fresenius France and Société Anonyme des Laboratoires Bristol-Myers Squibb against French State**

(Case C-254/97)

(97/C 252/48)

Reference has been made to the Court of Justice of the European Communities by a decision of the Conseil d'État (Council of State), France, of 28 March 1997, received at the Court Registry on 14 July 1997, for a preliminary ruling in the case of Société Baxter, Société B. Braun Medical SA, Société Fresenius France and Société Anonyme des Laboratoires Bristol-Myers Squibb against French State on the following questions:

1. Do Articles 52 and 58 of the Treaty of 25 March 1957 establishing the European Community preclude domestic legislation, enacted in 1996, which imposes a special tax for that year, the rate of which is to be fixed between 1,5 % and 2 %, on the net turnover, achieved in the State of taxation between 1 January 1995 and 31 December 1995 by undertakings trading in proprietary medicinal products, in reimburseable proprietary medicinal products and medicinal products approved for use by public bodies and which allows costs accounted for during that same period in respect of expenditure only on research carried out in the State of taxation to be deducted from the amount taxable?
2. Does Article 95 of the Treaty establishing the European Community preclude such legislation?
3. In the event that either of the previous questions is answered in the negative, is the deductibility from the taxable amount of expenditure on research carried out in the State of taxation to be considered aid within the meaning of Article 92 of the Treaty establishing the European Community?