

2. Can 'special measures' within the terms of Article 27(1) of the Sixth Council Directive consist, having regard to their character and purpose, in the possibility of imposing on a taxable person for VAT purposes an additional tax liability fixed by a decision of the tax authority where it is objectively established that the taxable person has declared an understated amount of tax liability or an overstated amount of the tax difference to be repaid or an overstated amount of input tax to be repaid?

(¹) OJ 71, 14.4.1967, p. 1301.

(²) OJ L 145, 13.6.1977, p. 1.

Reference for a preliminary ruling by the Tribunale di Napoli lodged on 30 March 2006 — Giuseppina Montoro and Michelangelo Liguori v Beth Israel Deaconess Medical Center

(Case C-170/06)

(2006/C 143/45)

Language of the case: Italian

Referring court

Tribunale di Napoli

Parties to the main proceedings

Applicants: Giuseppina Montoro and Michelangelo Liguori

Defendant: Beth Israel Deaconess Medical Center

Question referred

Interpretation of Article 5(3) of the Brussels Convention of 1968 requested in order to establish whether or not, leaving aside the hypothesis of multiple instances of damage, the test of the courts for the place where the harmful event occurred can serve to found jurisdiction also for the courts of the place where the person injured became aware of the existence of damage attributable to an act that took place in another State.

Reference for a preliminary ruling from the Commissione Tributaria Regionale di Genova lodged on 3 April 2006 — Agrover S.r.l. v Agenzia Dogane Circonscrizione Doganale di Genova

(Case C-173/06)

(2006/C 143/46)

Language of the case: Italian

Referring court

Commissione Tributaria Regionale di Genova

Parties to the main proceedings

Applicant: Agrover S.r.l.

Defendant: Agenzia Dogane Circonscrizione Doganale di Genova

Questions referred

1. Can Article 216 of the Community Customs Code (Regulation (EEC) No 2913/92 of 12 October 1992) apply where a Community product (rice) previously exported under the inward processing procedure with an EUR1 certificate to a non-member country (with which an agreement on preferential tariff treatment is in force) gives rise to the application of customs duties at the time of the subsequent compensating reimportation of the same (or equivalent) goods from a so-called 'non-agreement' non-member country?
2. If duties under Article 216 of the Community Customs Code are not levied at the time of the compensating importation, may the customs authorities seek to recover them a posteriori, or does the exemption referred to in Article 220 of the Community Customs Code apply?

Action brought on 4 April 2006 — Commission of the European Communities v Kingdom of Spain

(Case C-177/06)

(2006/C 143/47)

Language of the case: Spanish

Parties

Applicant: Commission of the European Communities (represented by: F. Castillo de la Torre, Agent, acting as Agent(s))

Defendant: Kingdom of Spain