

Operative part of the judgment

Article 5(7)(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, as amended by Council Directive 95/7/EC of 10 April 1995, read in conjunction with Article 11(A)(1)(b) of that directive, must be interpreted as meaning that the application by a taxable person, for the purposes of an economic activity exempt from value added tax, of sports pitches which he owns and which he has had transformed by a third person can be subject to value added tax calculated on the basis of the aggregate arrived at by adding to the transformation costs the value of the ground on which the pitches lie, to the extent that the taxable person has not yet paid the value added tax relating to that value or to those costs, and provided that the pitches at issue are not covered by the exemption provided for in Article 13(B)(h) of the Sixth Directive.

⁽¹⁾ OJ C 269, 10.9.2011.

Judgment of the Court (Fifth Chamber) of 8 November 2012 (reference for a preliminary ruling from the Rechtbank van eerste aanleg te Antwerpen — Belgium)
— KGH Belgium NV v Belgische Staat

(Case C-351/11) ⁽¹⁾

(Customs debt — Post-clearance recovery of import or export duties — Entry of duty in the accounts — Practical procedures)

(2013/C 9/27)

Language of the case: Dutch

Referring court

Rechtbank van eerste aanleg te Antwerpen

Parties to the main proceedings

Applicant: KGH Belgium NV

Defendant: Belgische Staat

Re:

Reference for a preliminary ruling — Rechtbank van eerste aanleg te Antwerpen — Interpretation of Article 217(1) and (2) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ 1992 L 302, p. 1) — Post-clearance recovery of import or export duties — Entry in the accounts of the duties — Practical procedures

Operative part of the judgment

Article 217(2) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code, as amended by Regulation (EC) No 82/97 of the European Parliament and of the Council of 19 December 1996, must be interpreted as meaning that, since that article does not lay down any practical

procedures for the entry in the accounts within the meaning of that provision, the Member States are free to determine the practical procedures for the entry in the accounts of amounts of duty resulting from a customs debt, without being under an obligation to determine, in their national legislation, how the entry in the accounts is to be made. That entry must be made in a way which ensures that the competent customs authorities enter the exact amount of the import duty or export duty resulting from a customs debt in the accounting records or on any other equivalent medium, so that, *inter alia*, the entry in the accounts of the amounts concerned may be established with certainty, including with regard to the person liable.

⁽¹⁾ OJ C 282, 24.9.2011.

Judgment of the Court (Third Chamber) of 15 November 2012 — Council of the European Union v Nadiany Bamba, European Commission

(Case C-417/11 P) ⁽¹⁾

(Appeal — Common foreign and security policy — Specific restrictive measures directed against certain persons and entities in view of the situation in Côte d'Ivoire — Freezing of funds — Article 296 TFEU — Obligation to state the reasons on which a decision is based — Rights of the defence — Right to an effective legal remedy — Right to respect for property)

(2013/C 9/28)

Language of the case: French

Parties

Appellant: Council of the European Union (represented by: M. Bishop and B. Driessen and by E. Dumitriu-Segnana, Agents)

Other parties to the proceedings: Nadiany Bamba, (represented: initially by P. Haïk, and subsequently by P. Maisonneuve, lawyers), European Commission (represented by: E. Cujo and M. Konstantinidis, Agents)

Intervener in support of the applicant: French Republic (represented by: G. de Bergues and É. Ranaivoson, Agents)

Re:

Appeal brought against the judgment of the General Court (Fifth Chamber) of 8 June 2011 in Case T-86/11 *Bamba v Council* in which the General Court annulled Council Decision 2011/18/CFSP of 14 January 2011 amending Council Decision 2010/656/CFSP renewing the restrictive measures against Côte d'Ivoire and Council Regulation (EU) No 25/2011 of 14 January 2011 amending Regulation (EC) No 560/2005 imposing certain specific restrictive measures directed against certain persons and entities in view of the situation in Côte d'Ivoire (OJ 2011 L 11, p. 1), in so far as those measures concern Ms Nadiany Bamba — Freezing of funds — Obligation to state reasons — Error of law