

that a Member State is precluded from refusing, within its territory, to recognise a right to drive under a driving licence subsequently issued by another Member State to a person who has earlier, in the host Member State, had his previous driving licence withdrawn for drunk driving, and when that second licence has been obtained after any period in which he is forbidden to apply for a new licence, if it transpires:

— that, on the basis of the explanations and information provided by the holder of that licence in the course of administrative procedures or court proceedings pursuant to an obligation to cooperate imposed on him under the national law of the host Member State, the condition of residence was not observed by the Member State which issued that licence,

or

— that information obtained during investigations conducted by the national authorities and courts of the host Member State in the issuing Member State is not incontestable information from the issuing Member State attesting that the holder was not normally resident in the territory of that State when it issued a driving licence.

(<sup>1</sup>) OJ C 32, 7.02.2009.

**Order of the Court (Seventh Chamber) of 9 July 2009 (reference for a preliminary ruling from the Tribunal de première instance de Mons — Belgium) — Régie communale autonome du stade Luc Varenne v Belgian State — SPF Finances**

(Affaire C-483/08) (<sup>1</sup>)

**(First subparagraph of Article 104(3) of the Rules of Procedure — Sixth VAT Directive — Article 10(1) and (2) — Recovery of tax improperly deducted — Starting point of the limitation period)**

(2009/C 282/34)

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

#### Re

Reference for a preliminary ruling — Tribunal de première instance de Mons — Interpretation of Article 10 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 (OL 1977 L 145, p. 1) — Concepts of ‘chargeable event’ and ‘chargeability of tax’ — Starting point of the limitation period for an action for recovery of VAT — The date on which the invoice is tendered or the date on which the VAT return is lodged in which the taxable person claims a right to deduct?

#### Operative part

Article 10 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 2002/38/EC of 7 May 2002, must be interpreted as meaning that it does not preclude national legislation and administrative practice which fixes the starting point of the limitation period for an action for recovery of improperly deducted value added tax as the day on which the taxable person lodged the VAT return in which he claimed for the first time a right to deduct.

(<sup>1</sup>) OJ C 19, 24.1.2009

**Reference for a preliminary ruling from the Diikitiko Protodikio Tripoleos (Greece) lodged on 10 July 2009 — Alfa Vita Vasilopoulos AE, formerly Trofo Super-Markets AE v Hellenic Republic and Local Authorities of the Prefecture of Lakonia**

(Case C-257/09)

(2009/C 282/35)

Language of the case: Greek

#### Referring court

Diikitiko Protodikio Tripoleos

#### Parties to the main proceedings

Applicant: Alfa Vita Vasilopoulos AE, formerly Trofo Super-Markets AE

Defendants: The Hellenic Republic and Local Authorities of the Prefecture of Lakonia

By order of 7 August 2009 the President of the Court of Justice of the European Communities decided that Case C-257/09 (reference for a preliminary ruling from the Diikitiko Protodikio Tripoleos) should be removed from the register.