

**Re:**

Reference for a preliminary ruling — Bundesfinanzhof — Interpretation of Article 135(1)(i) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1) — National legislation exempting from VAT only certain forms of betting and lotteries and excluding from that exemption all other forms of gambling

**Operative part of the judgment**

*Article 135(1)(i) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as meaning that the exercise of the discretionary power of the Member States to fix conditions and limitations on the exemption from value added tax provided for by that provision allows those States to exempt from that tax only certain forms of gambling.*

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(<sup>1</sup>) OJ C 113, 16.5.2009.

**Judgment of the Court (Fourth Chamber) of 17 June 2010 (reference for a preliminary ruling from the Commissione tributaria provinciale di Alessandria — Italy) — Agra Srl v Agenzia Dogane Ufficio delle Dogane di Alessandria**

(Case C-75/09) (<sup>1</sup>)

*(Regulation (EEC) No 2913/92 — Community Customs Code — Article 221(3) and (4) — Post-clearance recovery of the customs debt — Limitation period — Act which could give rise to criminal court proceedings)*

(2010/C 221/17)

Language of the case: Italian

**Referring court**

Commissione tributaria provinciale di Alessandria

**Parties to the main proceedings**

Applicant: Agra Srl

Defendant: Agenzia Dogane Ufficio delle Dogane di Alessandria

**Re:**

Reference for a preliminary ruling — Commissione Tributaria Provinciale di Alessandria — Interpretation of Article 221(3) and (4) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ 1992 L 302, p. 1) — Recovery of the customs debt — Exceeding the time-limit for communicating the amount of duty to be recovered in the case of a debt resulting from an act that could give rise to criminal court proceedings — National legislation providing for the suspension of that time-limit until the decision given on the criminal proceedings initiated because of the act that caused the customs debt has become definitive.

**Operative part of the judgment**

*Article 221(3) and (4) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code, as amended by Regulation (EC) No 2700/2000 of the European Parliament and of the Council of 16 November 2000, must be interpreted as not precluding national legislation under which, where the failure to pay customs duty has its origins in a criminal offence, time for the purposes of the limitation period for recovery of the customs debt is to run from the date on which the order or judgment in the criminal proceedings becomes final.*

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(<sup>1</sup>) OJ C 102, 1.5.2009.

**Judgment of the Court (Second Chamber) of 10 June 2010 (reference for a preliminary ruling from the VAT and Duties Tribunal, Manchester — United Kingdom) — Future Health Technologies Limited v The Commissioners for Her Majesty's Revenue and Customs**

(Case C-86/09) (<sup>1</sup>)

*(Value added tax — Directive 2006/112/EC — Exemptions — Article 132(1)(b) and (c) — Hospital and medical care and closely related activities — Provision of medical care in the exercise of the medical and paramedical professions — Collection, testing and processing of umbilical cord blood — Storage of stem cells — Possible future therapeutic use — Transactions comprising a bundle of features and acts)*

(2010/C 221/18)

Language of the case: English

**Referring court**

VAT and Duties Tribunal, Manchester

**Parties to the main proceedings**

*Appellant:* Future Health Technologies Limited

*Respondent:* The Commissioners for Her Majesty's Revenue and Customs

**Re:**

Reference for a preliminary ruling — VAT and Duties Tribunal, Manchester — Interpretation of Article 132(1)(b) and (c) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax — Exemptions — Concepts of 'hospital and medical care and closely related activities' and 'the provision of medical care' — Services for collecting, transporting, analysing blood and stem cells from the umbilical cord of newborn children with a view to possible medical treatment

**Operative part of the judgment**

1. *Where activities consisting in the dispatch of a kit for collecting blood from the umbilical cord of newborn children and in the testing and processing of that blood and, where appropriate, in the storage of stem cells contained in it for possible future therapeutic use, are intended only to ensure that a particular resource will be available for medical treatment in the uncertain event that treatment becomes necessary but not, as such, to diagnose, treat or cure diseases or health disorders, such activities, whether taken together or separately, do not come within the concept of 'hospital and medical care' in Article 132(1)(b) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, or within that of 'the provision of medical care' in Article 132(1)(c) of that directive. It would be otherwise, as regards the analysis of umbilical cord blood, only if such analysis were actually intended to enable a medical diagnosis to be made, which it is for the referring court, if need be, to determine.*
2. *The concept of activities 'closely related' to 'hospital and medical care', within the meaning of Article 132(1)(b) of Directive 2006/112, is to be interpreted as not covering activities, such as those in question in the main proceedings, consisting in the dispatch of a kit for collecting blood from the umbilical cord of newborn children and in the testing and processing of that blood and, where appropriate, in the storage of stem cells contained in it for possible future therapeutic use to which those activities are merely potentially related and which has not been performed, commenced or yet envisaged.*

(<sup>1</sup>) OJ C 102, 01.05.2009.

**Judgment of the Court (Fourth Chamber) of 24 June 2010**  
(reference for a preliminary ruling from the Tribunale di Trani (Italy)) — Francesca Sorge v Poste Italiane SpA

(Case C-98/09) (<sup>1</sup>)

*(Reference for a preliminary ruling — Social policy — Directive 1999/70/EC — Framework agreement on fixed-term work — Clause 8 — Details to be included in a fixed-term contract concluded for the purpose of replacing an absent worker — Reduction of the general level of protection afforded to workers — Interpretation in conformity with European Union law)*

(2010/C 221/19)

Language of the case: Italian

**Referring court**

Tribunale di Trani

**Parties to the main proceedings**

*Applicant:* Francesca Sorge

*Defendant:* Poste Italiane SpA

**Re:**

Reference for a preliminary ruling — Tribunale di Trani — Interpretation of clause 8 of the Annex to Council Directive 1999/70/EC of 28 June 1999 concerning the framework agreement on fixed-term work concluded by ETUC, UNICE and CEEP (OJ 1999 L 175, p. 43) — Domestic legislation that does not provide, on the signature of a fixed-term replacement contract, for the names of the persons replaced and the reasons for their replacement to be indicated

**Operative part of the judgment**

1. *Clause 8(3) of the framework agreement on fixed-term work, concluded on 18 March 1999 contained in the Annex to Council Directive 1999/70/EC of 28 June 1999 concerning the framework agreement on fixed-term work concluded by ETUC, UNICE and CEEP, must be interpreted as not precluding domestic legislation, such as that in issue in the main proceedings, which has abolished the requirement for the employer to indicate in fixed-term contracts concluded for the purpose of replacing absent workers the names of those workers and the reasons for their replacement, and which merely provides that such fixed-term contracts must be in writing and must indicate the reasons for the use of those contracts, in so far as those new conditions are*