

Re:

Reference for a preliminary ruling — Augstākās tiesas Senāts — Interpretation of Article 6(2) of Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (OJ 1993 L 253, p. 1) — Meaning of 'one type of goods' — Goods differing as to quality or characteristics but capable of being classified under the same Combined Nomenclature code — Issue of a single set of binding tariff information for all those goods or specific tariff information for each one

Operative part of the judgment

Article 6(2) of Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code, as amended by Commission Regulation (EC) No 1602/2000 of 24 July 2000, must be interpreted as meaning that an application for binding tariff information may relate to different goods provided that these all belong to one and the same type of goods. Only goods which have similar characteristics and whose distinguishing features are completely irrelevant for the purposes of their tariff classification may be regarded as belonging to one type of goods for the purposes of that provision.

(¹) OJ C 193, 15.8.2009.

Judgment of the Court (Third Chamber) of 25 November 2010 (reference for a preliminary ruling from the Finanzgericht Hamburg (Germany)) — Barsoum Chabo v Hauptzollamt Hamburg-Hafen

(Case C-213/09) (¹)

(Customs union — Regulation (EC) No 1719/2005 — Common Customs Tariff — Recovery of import customs duties — Imports of processed foodstuffs — Preserved mushrooms — CN subheading 2003 10 30 — Levy of an additional amount — Principle of proportionality)

(2011/C 30/07)

Language of the case: German

Referring court

Finanzgericht Hamburg

Parties to the main proceedings

Applicant: Barsoum Chabo

Defendant: Hauptzollamt Hamburg-Hafen

Re:

Reference for a preliminary ruling — Finanzgericht Hamburg — Validity of Commission Regulation (EC) No 1719/2005 of 27 October 2005 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ 2005 L 286, p. 1) as regards the additional amount charged on the import of products falling under subheading 2003 1030 000 — Preserved mushrooms — Principle of proportionality

Operative part of the judgment

Examination of the question referred has disclosed nothing capable of affecting the validity of the amount of the specific customs duty of EUR 222 per 100 kilograms of net drained weight, which applies under Commission Regulation (EC) No 1719/2005 of 27 October 2005 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff and is charged on imports of preserved mushrooms of the genus *Agaricus* coming under subheading 2003 10 30 of the Combined Nomenclature in that annex and effected outside the quota opened by Commission Regulation (EC) No 1864/2004 of 26 October 2004 opening and providing for the administration of tariff quotas for preserved mushrooms imported from third countries, as amended by Commission Regulation (EC) No 1995/2005 of 7 December 2005.

(¹) OJ C 205, 29.8.2009.

Judgment of the Court (Fifth Chamber) of 2 December 2010 (reference for a preliminary ruling from the Giudice di pace di Cortona (Italy)) — Edyta Joanna Jakubowska v Alessandro Maneggia

(Case C-225/09) (¹)

(European Union rules on the practice of the profession of lawyer — Directive 98/5/EC — Article 8 — Prevention of conflicts of interest — National rules prohibiting the practice of the profession of lawyer concurrently with employment as a part-time public employee — Removal from the register of lawyers)

(2011/C 30/08)

Language of the case: Italian

Referring court

Giudice di pace di Cortona

Parties to the main proceedings

Applicant: Edyta Joanna Jakubowska

Defendant: Alessandro Maneggia

Re:

Reference for a preliminary ruling — Giudice di pace di Cortona — Interpretation of Article 6 of Directive 77/249/EEC of 22 March 1977 to facilitate the effective exercise by lawyers of the freedom to provide services (OJ 1977 L 78, p. 17), Article 8 of Directive 98/5/EC of the European Parliament and of the Council of 16 February 1998 to facilitate the practice of the profession of lawyer on a permanent basis in a Member State other than that in which the qualification was obtained (OJ 1998 L 77, p. 36), and Articles 3, 4, 10, 81 and 98 EC — National rules providing for the incompatibility of the practice of the profession of lawyer concurrently with employment as a part-time public employee — Removal from the register of lawyers who did not choose between private practice and part-time employment.

Operative part of the judgment

- Articles 3(1)(g) EC, 4 EC, 10 EC, 81 EC and 98 EC do not preclude national rules which prevent part-time public officials from practising the profession of lawyer, despite their being qualified to do so, by laying down that they are to be removed from the register of the competent Bar Council;
- Article 8 of Directive 98/5/EC of the European Parliament and of the Council of 16 February 1998 to facilitate practice of the profession of lawyer on a permanent basis in a Member State other than that in which the qualification was obtained must be interpreted as meaning that it is open to a host Member State to impose on lawyers registered with a Bar in that Member State who are also, whether full or part-time, in the employ of another lawyer, an association or firm of lawyers, or a public or private enterprise, restrictions on the exercise of the profession of lawyer concurrent with that employment, provided that those restrictions do not go beyond what is necessary in order to attain the objective of preventing conflicts of interest and apply to all the lawyers registered in that Member State.

(¹) OJ C 205, 29.8.2009.

Judgment of the Court (Third Chamber) of 2 December 2010 (reference for a preliminary ruling from the High Court of Justice of England and Wales, Chancery Division (United Kingdom)) — Everything Everywhere Ltd (formerly T-Mobile UK Ltd) v The Commissioners of Her Majesty's Revenue & Customs

(Case C-276/09) (¹)

(Sixth VAT Directive — Exemption — Article 13B(d)(1) and (3) — Negotiation of credit — Transactions concerning payments and transfers — Existence of two separate supplies of services or of a single supply — Additional charges invoiced where certain methods of payment are used for mobile telephone services)

(2011/C 30/09)

Language of the case: English

Referring court

High Court of Justice of England and Wales, Chancery Division

Parties to the main proceedings

Applicant: Everything Everywhere Limited (formerly T-Mobile UK Ltd)

Defendant: The Commissioners of Her Majesty's Revenue & Customs

Re:

Reference for a preliminary ruling — High Court of Justice of England and Wales, Chancery Division — Interpretation of Art. 13B(d)(3) of the 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 (OJ 1977 L 145, p. 1) — Exemptions — Scope — Meaning of 'services having the effect of transferring funds and entailing changes in the legal and financial situation' — Services debiting one account and crediting another account by the corresponding amount — Services not including the carrying out of tasks consisting in debiting one account and crediting another with the corresponding amount but which, where a transfer of funds results, may be seen as having been the cause of that transfer — System of payment for calls from a mobile telephone

Operative part of the judgment

For the purposes of collecting value added tax, the additional charges invoiced by a provider of telecommunications services to its customers, where the latter pay for those services not by Direct Debit or by Bankers' Automated Clearing System transfer but by credit card, debit card, cheque or cash over the counter at a bank or authorised