

Operative part of the judgment

The provisions laid down in Article 21 et seq. of Council Regulation (EC) No 2201/2003 of 27 November 2003 concerning jurisdiction and the recognition and enforcement of judgments in matrimonial matters and the matters of parental responsibility, repealing Regulation (EC) No 1347/2000, do not apply to provisional measures, relating to rights of custody, falling within the scope of Article 20 of that regulation.

(¹) OJ C 220, 12.9.2009.

Judgment of the Court (Eighth Chamber) of 15 July 2010 (reference for a preliminary ruling from the Hoge Raad der Nederlanden — Netherlands) — Gaston Schul BV v Staatssecretaris van Financiën

(Case C-354/09) (¹)

(Community Customs Code — Article 33 — Value of goods for customs purposes — Inclusion of the customs duties — Delivery term ‘Delivered Duty Paid’)

(2010/C 246/17)

Language of the case: Dutch

Referring court

Hoge Raad der Nederlanden

Parties to the main proceedings

Applicant: Gaston Schul BV

Defendant: Staatssecretaris van Financiën

Re:

Interpretation of Article 33(1)(f) and Article 220 of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ 1992 L 302, p. 1) — Customs value — Contract containing the term of delivery ‘Delivered Duty Paid’ concluded on the assumption that no customs duties would be payable — Amount not mentioned — Exclusion from or inclusion in the customs value

Operative part of the judgment

The condition specified in Article 33 of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code, to the effect that import duties must be ‘shown separately’ from the price actually paid or payable for the imported goods, is satisfied in the case where the parties to the contract have agreed that those goods are to be delivered DDP (‘Delivered Duty Paid’) and have incorporated

that information in the customs declaration but, by reason of a mistake as to the preferential origin of those goods, have failed to state the amount of the import duties.

(¹) OJ C 282, 21.11.2009.

Judgment of the Court (Third Chamber) of 15 July 2010 (reference for a preliminary ruling from the Baranya Megyei Bíróság — Hungary) — Pannon Gép Centrum Kft v APEH Központi Hivatal Hatósági Főosztály Dél-dunántúli Kihelyezett Hatósági Osztály

(Case C-368/09) (¹)

(Sixth VAT Directive — Directive 2006/112/EC — Right to deduct input tax — National legislation penalising an error in the invoice by loss of the right to deduct)

(2010/C 246/18)

Language of the case: Hungarian

Referring court

Baranya Megyei Bíróság

Parties to the main proceedings

Applicant: Pannon Gép Centrum Kft

Defendant: APEH Központi Hivatal Hatósági Főosztály Dél-dunántúli Kihelyezett Hatósági Osztály

Re:

Reference for a preliminary ruling — Baranya Megyei Bíróság — Interpretation of Articles 17(1), 18(1) and 22(3)(a) and (b) of Directive 77/388/EEC: Sixth Council Directive 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), and of Council Directive 2001/115/EC of 20 December 2001 amending Directive 77/388/EEC with a view to simplifying, modernising and harmonising the conditions laid down for invoicing in respect of value added tax (OJ 2002 L 15, p. 24) — Loss of the right to deduct for a recipient of services by reason of an error in the completion date of the works referred to in the invoice issued by the provider — National rules penalising any formal defect in the invoice by the loss of the right to deduct