

**Operative part of the judgment**

The Court:

1. Declares that, by reason of the fact that the measures necessary for the correct and complete implementation have not been adopted
  - as regards the Flemish Region, Article 4(2) and (3) of Council Directive 85/337/EEC of 27 June 1985 on the assessment of the effects of certain public and private projects on the environment, as amended by Directive 2003/35/EC of 26 May 2003, in conjunction with Annexes II and II thereof;
  - as regards the Walloon Region, Article 4(1), in conjunction with Annex I(8)(a) and (18)(a) of Directive 85/337, as amended by Directive 2003/35, and Article 7(1)(b) thereof; and
  - as regards the Brussels-Capital Region, Article 4(2) and (3), in conjunction with Annexes II and III of Directive 85/337, as amended by Directive 2003/35, and Annex III as such, the Kingdom of Belgium has failed to fulfil its obligations under that directive;
2. Orders the Kingdom of Belgium to pay the costs.

(<sup>1</sup>) OJ C 24, 30.1.2010.

**Judgment of the Court (Second Chamber) of 31 March 2011 (reference for a preliminary ruling from the Niedersächsisches Finanzgericht (Germany)) — Ulrich Schröder v Finanzamt Hameln**

(Case C-450/09) (<sup>1</sup>)

*(Free movement of capital — Direct taxation — Taxation of income from the letting of immovable property — Deductibility of annuities paid to a relative in the context of an anticipated succession inter vivos — Condition of being subject to unlimited tax liability in the Member State at issue)*

(2011/C 152/11)

Language of the case: German

**Referring court**

Niedersächsisches Finanzgericht

**Parties to the main proceedings**

Applicant: Ulrich Schröder

Defendant: Finanzamt Hameln

**Re:**

Reference for a preliminary ruling — Niedersächsisches Finanzgericht — Interpretation of Articles 12 and 56 EC — Taxation on income deriving from the leasing or letting of immovable property — Legislation of a Member State making the possibility of deducting the allowances paid to the former owner of those properties in the context of anticipatory succession subject to the condition of being wholly liable to tax in that state

**Operative part of the judgment**

Article 63 TFEU must be interpreted as precluding legislation of a Member State which, while allowing a resident taxpayer to deduct the annuities paid to a relative who transferred to him immovable property situated in the territory of that State from the rental income derived from that property, does not grant such a deduction to a non-resident taxpayer, in so far as the undertaking to pay those annuities results from the transfer of that property.

(<sup>1</sup>) OJ C 37, 13.2.2010.

**Judgment of the Court (Fifth Chamber) of 31 March 2011 (reference for a preliminary ruling from the Varhoven administrativen sad — Bulgaria) — Aurubis Bulgaria AD v Nachalnik na Mitnitsa Stolichna, formerly Nachalnik na Mitnitsa Sofia**

(Case C-546/09) (<sup>1</sup>)

*(Customs Code — Customs duties — Customs debt on importation — Interest on arrears — Period for the collection of interest on arrears — Compensatory interest)*

(2011/C 152/12)

Language of the case: Bulgarian

**Referring court**

Varhoven administrativen sad

**Parties to the main proceedings**

Applicant: Aurubis Bulgaria AD

Defendant: Nachalnik na Mitnitsa Stolichna, formerly Nachalnik na Mitnitsa Sofia

**Re:**

Reference for a preliminary ruling — Varhoven Administrativen Sad — Interpretation of Articles 214(3), 222(1)(a) and 232(1)(b) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ 1992 L 302, p. 1) and of Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Regulation (EEC) No 2913/92 (OJ 1993 L 253, p. 1) — Charging by the national authorities of interest on arrears in respect of the amount of additional customs duties, for the period which follows the initial entry of customs duties in the accounts — Charging of compensatory interest in respect of the period from the date of the customs declaration until the subsequent entry in the accounts of the amount payable — Possibility of an increase, when customs debts are subsequently