

services supplied by another taxable person who is not registered for that tax, where the relevant invoices contain all the information required by Article 22(3)(b), in particular the information needed to identify the person who drew up those invoices and to ascertain the nature of the services provided;

2. Article 17(6) of the Sixth Directive 77/388 as amended by Directive 2006/18 must be interpreted as precluding national legislation which excludes the right to deduct value added tax paid by a taxable person to another taxable person, who has provided services, where the latter has not registered for the purposes of that tax.

(¹) OJ C 37, 13.02.2010.

Judgment of the Court (First Chamber) of 22 December 2010 (reference for a preliminary ruling from the Tribunal Supremo — Spain) — Asociación de Transporte Internacional por Carretera (ASTIC) v Administración General del Estado

(Case C-488/09) (¹)

(TIR Convention — Community Customs Code — Transport carried out under cover of a TIR carnet — Guaranteeing association — Irregular unloading — Determination of the place of the offence — Recovery of import duties)

(2011/C 63/16)

Language of the case: Spanish

Referring court

Tribunal Supremo

Parties to the main proceedings

Applicant: Asociación de Transporte Internacional por Carretera (ASTIC)

Defendant: Administración General del Estado

Re:

Reference for a preliminary ruling — Tribunal Supremo — Interpretation of Article 221(3) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ 1992 L 302, p. 1) and Arts 454(3) and 455 of Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Regulation No 2913/92 establishing the Community Customs Code (OJ 1993 L 253, p. 1) — Transport carried out under cover of a TIR carnet — Offences or irregularities — Place — Procedure — Post-clearance recovery of import or export duties

Operative part of the judgment

1. Articles 454 and 455 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 are to be interpreted as meaning that, where the presumption that competence to recover a customs debt lies with the Member State on whose territory an offence committed in the course of a TIR transport operation was detected is rebutted following a judgment establishing that that offence was committed on the territory of another Member State, the customs authorities of the latter Member State become competent to recover that debt, provided that the facts giving rise to the offence became the subject of legal proceedings within two years of the date on which the guaranteeing association for the territory on which the offence was detected was notified thereof;

2. Article 455(1) of Regulation No 2454/93, read in conjunction with Article 11(1) of the Customs Convention on the international transport of goods under cover of TIR carnets, signed at Geneva on 14 November 1975, is to be interpreted as meaning that, in circumstances such as those of the case before the referring court, a guaranteeing association cannot rely on the limitation period provided for in those provisions where the customs authorities of the Member State for whose territory it is responsible notify it, within a period of one year from the date on which those authorities were informed of an enforceable judgment identifying them as competent, of the facts which gave rise to the customs debt for which it is liable up to the amount that it guarantees.

(¹) OJ C 63, 13.03.2010.

Judgment of the Court (Sixth Chamber) of 22 December 2010 (reference for a preliminary ruling from the Collège d'autorisation et de contrôle du Conseil supérieur de l'audiovisuel (Belgium)) — in proceedings concerning RTL Belgium SA, formerly TViSA

(Case C-517/09) (¹)

(Directive 89/552/EEC — Television broadcasting services — Licensing and Control Authority of the Broadcasting Authority — Court or tribunal of a Member State for the purposes of Article 267 TFEU — Lack of jurisdiction of the Court)

(2011/C 63/17)

Language of the case: French

Referring court

Collège d'autorisation et de contrôle du Conseil supérieur de l'audiovisuel (Belgium)

Party to the main proceedings

RTL Belgium SA, formerly TViSA

Re:

Reference for a preliminary ruling — Collège d'autorisation et de contrôle du Conseil supérieur de l'audiovisuel (Belgium) — Interpretation of Article 1(c) of Council Directive 89/552/EEC of 3 October 1989 on the coordination of certain provisions laid down by Law, Regulation or Administrative Action in Member States concerning the pursuit of television broadcasting activities (OJ 1989 L 298, p. 23) — Freedom to provide services — Television broadcasting services — Concept of 'supplier' of audiovisual services and of 'effective control both over the selection of the programmes and over their organisation' — Concept of national court or tribunal for the purposes of Article 267 TFEU

Operative part of the judgment

The Court of Justice does not have jurisdiction to answer the question referred by the Collège d'autorisation et de contrôle du Conseil supérieur de l'audiovisuel in its decision of 3 December 2009.

(¹) OJ C 51, 27.2.2010.

Judgment of the Court (Fourth Chamber) of 22 December 2010 (reference for a preliminary ruling from the Tribunal administratif de Paris — France) — Ville de Lyon v Caisse des dépôts et consignations

(Case C-524/09) (¹)

(Preliminary rulings — Aarhus Convention — Directive 2003/4/EC — Public access to information in environmental matters — Directive 2003/87/EC — Scheme for greenhouse gas emission allowance trading — Regulation (EC) No 2216/2004 — Standardised, secured system of registries — Access to data on greenhouse gas emission allowance trading — Refusal to report — Central administrator — Administrators of national registries — Confidential nature of the data held in the registries — Exceptions)

(2011/C 63/18)

Language of the case: French

Referring court

Tribunal administratif de Paris

Parties to the main proceedings

Applicant: Ville de Lyon

Defendant: Caisse des dépôts et consignations

Re:

Reference for a preliminary ruling — Tribunal administratif de Paris — Interpretation of Directive 2003/4/EC of the European Parliament and of the Council of 28 January 2003 on public access to environmental information (OJ 2003 L 41, p. 26) and Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for

greenhouse gas emission allowance trading within the Community (OJ 2003 L 275, p. 32), and also Articles 9 and 10 of Annex XVI to Commission Regulation (EC) No 2216/2004 of 21 December 2004 for a standardised and secured system of registries pursuant to Directive 2003/87 and Decision No 280/2004/EC of the European Parliament and of the Council (OJ 2004 L 386, p. 1) — Access to information relating to greenhouse gas emission allowance trading — Refusal to communicate that information — Respective jurisdiction of the central administrator and the administrators of national registries — Confidential nature of the information held in the registries and possible exceptions

Operative part of the judgment

1. A request for the reporting of trading data such as that requested in the main proceedings, relating to the names of holders of the transferring accounts and acquiring accounts of the emission allowances, allowances or Kyoto units involved in those transactions and the date and time of those transactions, comes exclusively under the specific rules governing public reporting and confidentiality contained in Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC, in the version resulting from Directive 2004/101/EC of the European Parliament and of the Council of 27 October 2004, and in Commission Regulation (EC) No 2216/2004 of 21 December 2004 for a standardised and secured system of registries pursuant to Directive 2003/87 and Decision No 280/2004/EC of the European Parliament and of the Council;
2. Trading data such as that requested in the main proceedings by a public authority wishing to renegotiate an agreement on public service delegation is confidential data within the meaning of Regulation No 2216/2004 and, under Articles 9 and 10 of that regulation, read in conjunction with paragraphs 11 and 12 of Annex XVI to that regulation, such data, in the absence of the prior consent of the relevant account holders, may be freely consulted by the general public only in the public area of the Community independent transaction log's website from 15 January onwards of the fifth year (X+5) following the year (X) of completion of the transactions relating to transfers of emission allowances;
3. Although, for the purposes of implementation of Regulation No 2216/2004, it is the Central Administrator who has sole competence to report to the general public the data referred to in paragraph 12 of Annex XVI to that regulation, the administrator of the national registry who has received a request for reporting of such trading data must independently reject that request since, in the absence of the prior consent of the relevant account holders, that administrator is required to guarantee the confidentiality of that data until it has become legally reportable to the general public by the Central Administrator.

(¹) OJ C 37, 13.02.2010.