Judgment of the Court (Fifth Chamber) of 19 January 2012 (reference for a preliminary ruling from the Finanzgericht Hamburg — Germany) — Suiker Unie GmbH — Zuckerfabrik Anklam v Hauptzollamt Hamburg-Jonas

(Case C-392/10) [1]

(Regulation (EC) No 800/1999 — Article 15(1) and (3) — Agricultural products — System of export refunds — Differentiated export refund — Conditions for granting — Import of the product into the third country of destination — Payment of import duties)

(2012/C 73/05)

Language of the case: German

Referring court

Finanzgericht Hamburg

Parties to the main proceedings

Applicant: Suiker Unie GmbH — Zuckerfabrik Anklam

Defendant: Hauptzollamt Hamburg-Jonas

Re:

Reference for a preliminary ruling — Finanzgericht Hamburg — Interpretation of Article 15(1) and (3) of Commission Regulation (EC) No 800/1999 of 15 April 1999 laying down common detailed rules for the application of the system of export refunds on agricultural products (OJ 1999 L 102, p. 11) and of Article 24 of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ 1992 L 302, p. 1) — Product exported from a Member State to a third State for the purpose of substantial processing under the inward processing procedure without payment of import duty — Export of the product resulting from that processing to another third State — Conditions for the grant of a differentiated export refund — Need to place the product in free circulation in the third State of destination with payment of import duty?

Operative part of the judgment

Article 15(1) and (3) of Commission Regulation (EC) No 800/1999 of 15 April 1999 laying down common detailed rules for the application of the system of export refunds on agricultural products, as amended by Commission Regulation (EC) No 444/2003 of 11 March 2003, must be interpreted as meaning that the condition for receipt of a differentiated refund laid down by that article, namely completion of the customs import formalities, is not satisfied when in the third country of destination, following release for inward processing without collection of import duties, the product undergoes a 'substantial processing or working' within the meaning of Article 24 of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code and the product resulting from that processing or working is exported to a third country.

[1] OJ C 288, 23.10.2010.

Judgment of the Court (Second Chamber) of 26 January 2012 (reference for a preliminary ruling from the Bundesarbeitsgericht — Germany) — Bianca Kücük v Land Nordrhein-Westfalen

(Case C-586/10) [1]

(Social policy — Directive 1999/70/EC — Clause 5(1)(a) of the Framework Agreement on fixed-term work — Successive fixed-term employment contracts — Objective reasons liable to justify the renewal of such contracts — National rules justifying the use of fixed-term contracts in cases of temporary replacement — Permanent or recurring need for replacement staff — Taking into account of all circumstances surrounding the renewal of successive fixed-term contracts)

(2012/C 73/06)

Language of the case: German

Referring court

Bundesarbeitsgericht

Parties to the main proceedings

Applicant: Bianca Kücük

Defendant: Land Nordrhein-Westfalen

Re:

Reference for a preliminary ruling — Bundesarbeitsgericht — Interpretation of Clause 5(1) of the Framework Agreement on fixed-term work, concluded on 18 March 1999, which is set out 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 (OJ 1999 L 175, p. 43) — National rules allowing the temporary replacement of employees as an objective reason justifying the use of fixed-term contracts — 'Objective reasons' liable to justify the renewal of such contracts

Operative part of the judgment

Clause 5(1)(a) of the Framework Agreement on fixed-term work, concluded on 18 March 1999, which is set out 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 meaning that a temporary need for replacement staff, provided for by national legislation such as that at issue in the main proceedings, may, in principle, constitute an objective reason under that clause. The mere fact that an employer may have to employ temporary replacements on a recurring, or even permanent, basis and that those replacements may also be covered by the hiring of employees under employment contracts of indefinite duration does not mean that there is no objective reason under clause 5(1)(a) of the Framework Agreement or that there is abuse within the meaning of that clause. However, in the assessment