

system of export refunds on agricultural products (OJ 1999 L 102, p. 11), that is, completion of the customs import formalities, 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 (EC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ 1992 L 302, p. 1, as amended) and the product resulting from that processing or working is exported to a third country?

2. If the answer to the first question is in the affirmative, what conclusions should be drawn as regards the sums paid to the recipient?

In particular:

- (a) in the event that it is proved that the goods have actually been exported, can the exporter be regarded as having obtained the amount of the refunds relating to those exports, wholly or in part; if in part, is it appropriate to adopt the rates of refunds as pre-established under the regulations relating to advance payment of export refunds or the rates applicable on the date of actual exportation, whether higher or lower than the pre-established rate?
- (b) in the event that there is an obligation to repay all or part of the sums received, is it appropriate, pursuant to Article 33 of Commission Regulation (EEC) No 3665/87 of 27 November 1987 relating to the system of export refunds, to add, to the amount to be repaid as unduly received, the penalty provided for by that article, although the responsibility for keeping stock records rests with the warehouse keeper, where, as in the present case, the customs warehouse is a type C private warehouse maintained by the exporter of the agricultural goods himself?

Reference for a preliminary ruling from the Conseil d'Etat (France) lodged on 6 August 2010 — Société Groupe Limagrain Holding v FranceAgrimer

(Case C-402/10)

(2010/C 288/37)

Language of the case: French

Referring court

Conseil d'Etat

Parties to the main proceedings

Appellant: Société Groupe Limagrain Holding

Respondent: FranceAgriMer

Questions referred

1. Is the failure, in disregard of the obligations imposed on the warehouse keeper under the Community customs legislation, to keep stock records of products or goods placed under the customs warehousing procedure sufficient to deprive the exporter who has placed his products or his goods in that warehouse of entitlement to the advance payment provided for by the provisions of Commission Regulation (EEC) No 3665/87 of 27 November 1987⁽¹⁾ relating to the system of export refunds in conjunction with the provisions of Council Regulation (EEC) No 565/80 of 4 March 1980 on the advance payment of export refunds in respect of agricultural products⁽²⁾?

- ⁽¹⁾ Commission Regulation (EEC) No 3665/87 of 27 November 1987 laying down common detailed rules for the application of the system of export refunds on agricultural products (OJ 1987 L 351, p. 1)
- ⁽²⁾ OJ 1980 L 62, p. 5

Reference for a preliminary ruling from the Amtsgericht Bruchsal (Germany) lodged on 10 August 2010 — Criminal proceedings against QB (*)

(Case C-405/10)

(2010/C 288/38)

Language of the case: German

Referring court

Amtsgericht Bruchsal

(*) Information erased or replaced within the framework of protection of personal data and/or confidentiality.

Party to the main proceedings

QB (*)

Question referred

Are the rules in Article 37 of Regulation (EC) No 1013/2006 of 14 June 2006 ⁽¹⁾, in conjunction with Regulation (EC) No 1418/2007 of 29 November 2007 ⁽²⁾ to be interpreted as meaning that it is prohibited to ship to Lebanon waste which falls within waste category B 1120 of Annex IX to the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal of 22 March 1989?

⁽¹⁾ OJ 2006 L 190, p. 1

⁽²⁾ OJ 2007 L 316, p. 6

Action brought on 17 August 2010 — European Commission v Hellenic Republic**(Case C-410/10)**

(2010/C 288/39)

*Language of the case: Greek***Parties**

Applicant: European Commission (represented by: M. Karanasou Apostolopoulou and G. Braun)

Defendant: Hellenic Republic

Form of order sought

— declare that, by not adopting the laws, regulations and administrative provisions necessary to comply with Directive 2007/36/EC of the European Parliament and of the Council of 11 July 2007 on the exercise of certain rights of shareholders in listed companies, or in any event by not notifying those provisions to the Commission, the Hellenic Republic has failed to fulfil its obligations under that directive;

— order the Hellenic Republic to pay the costs.

(*) Information erased or replaced within the framework of protection of personal data and/or confidentiality.

Pleas in law and main arguments

The time-limit for transposition of Directive 2007/36 into domestic law expired on 3 August 2009.

Reference for a preliminary ruling from the Tribunale Ordinario di Prato (Italy), lodged on 18 August 2010 — Criminal proceedings against Michela Pulignani, Alfonso Picariello, Bianca Cilla, Andrea Moretti, Mauro Bianconi, Patrizio Gori, Emilio Duranti and Concetta Zungri

(Case C-413/10)

(2010/C 288/40)

*Language of the case: Italian***Referring court**

Tribunale Ordinario di Prato

Parties to the main proceedings

Michela Pulignani, Alfonso Picariello, Bianca Cilla, Andrea Moretti, Mauro Bianconi, Patrizio Gori, Emilio Duranti and Concetta Zungri

Question referred

Are the Italian rules on the collection of bets contained in Article 4 of Law No 401/89 and Article 88 of Royal Decree No 773/31, as amended by Article 37(4) and (5) of Law No 388 of 23 December 2000, Article 38 of Decree Law No 223/06 and Article 23 of the model agreement published in the *Official Journal of the European Communities* of 30 August 2006, compatible with Articles 43 and 49 of the Treaty establishing the European Community?

Reference for a preliminary ruling from the Corte Suprema di Cassazione (Italy) lodged on 23 August 2010 — Ministero dell'Economia e delle Finanze; Agenzia delle Entrate v 3 M Italia SpA

(Case C-417/10)

(2010/C 288/41)

*Language of the case: Italian***Referring court**

Corte Suprema di Cassazione