

By its second ground, which comprises four parts, the Commission argues that the General Court disregarded Article 87(1) EC, read in conjunction with Article 230 EC, on a number of points. The General Court misapplied the concept of aid in requiring that there be a close nexus between the advantage and the commitment of State resources (first part), in refusing to recognise the commitment of State resources in the announcement and offer of a shareholder contract by the French State to France Télécom (second part) and in failing to apply the criterion of prudent private investor in order to determine whether or not France Télécom enjoyed an advantage (third part). The General Court, moreover, disregarded the discretion the Commission has when it carries out complex economic analyses and conducted a review of the appropriateness of the contested decision (fourth part).

By its third ground, the Commission argues that the General Court distorted the contested decision in holding that it should have contained a more detailed statement of reasons as to why there was a distinct advantage resulting from the offer of a line of credit of EUR 9 billion to France Télécom and by holding that there was a significant lapse of time between the declarations beginning in July 2002 and the announcement of a shareholder loan contract on 4 December 2002.

⁽¹⁾ OJ 2006 L 257, p. 11.

Reference for a preliminary ruling from the Bundesfinanzhof (Germany) lodged on 25 August 2010 — Finanzamt Deggendorf v Markus Stoppelkamp in his capacity as insolvency administrator of the assets of Harald Raab

(Case C-421/10)

(2010/C 317/29)

Language of the case: German

Referring court

Bundesfinanzhof

Parties to the main proceedings

Appellant: Finanzamt Deggendorf

Respondent: Markus Stoppelkamp in his capacity as insolvency administrator of the assets of Harald Raab

Question referred

Is a taxable person to be regarded as 'a taxable person established abroad' within the meaning of Article 21(1)(b) of Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover

taxes ⁽¹⁾ simply because the place where he has established his business is abroad, or is it an additional requirement that his personal residence also be abroad?

⁽¹⁾ OJ 1977 L 145, p. 1

Reference for a preliminary ruling from the Finanzgericht Düsseldorf (Germany) lodged on 27 August 2010 — Delphi Deutschland GmbH v Hauptzollamt Düsseldorf

(Case C-423/10)

(2010/C 317/30)

Language of the case: German

Referring court

Finanzgericht Düsseldorf

Parties to the main proceedings

Applicant: Delphi Deutschland GmbH

Defendant: Hauptzollamt Düsseldorf

Question referred

Do the electrical connectors described in this Order come under subheading 8536 69 of the Combined Nomenclature in the version resulting from Commission Regulation (EC) No 1810/2004 of 7 September 2004, ⁽¹⁾ Commission Regulation (EC) No 1719/2005 of 27 October 2005 ⁽²⁾ and Commission Regulation (EC) No 1549/2006 of 17 October 2006, ⁽³⁾ which were adopted to amend Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff?

⁽¹⁾ OJ 2004 L 327, p. 1.

⁽²⁾ OJ 2005 L 286, p. 1.

⁽³⁾ OJ 2006 L 301, p. 1.

Reference for a preliminary ruling from the Administrativen sad Sofia-grad — (Bulgaria) lodged on 6 September 2010 — Petar Aladzhov v Zamestnik direktor na Stolichna direktsia na vatreshnite raboti kam Ministerstvo na vatreshnite raboti

(Case C-434/10)

(2010/C 317/31)

Language of the case: Bulgarian

Referring court

Administrativen sad Sofia-grad