Re:

Reference for a preliminary ruling — Simvoulio tis Epikratias — Interpretation of Commission Regulation (EC) No 2042/2003 of 20 November 2003 on the continuing airworthiness of aircraft and aeronautical products, parts and appliances, and on the approval of organisations and personnel involved in these tasks (OJ 2003 L 135, p. 1) — Compatibility of national legislation dividing the task of inspecting aircraft among four categories of inspectors (Airworthiness and Avionics Inspectors, Flight Operations Inspectors, Cabin Safety Inspectors and Licensing Inspectors)

Operative part of the judgment

1. *Article 2 and provision M.B.902 of Annex I to Commission Regulation (EC) No 2042/2003 of 20 November 2003 on the continuing airworthiness of aircraft and aeronautical products, parts and appliances, and on the approval of organisations and personnel involved in these tasks must be interpreted as meaning that it is open to the Member States, when adopting measures to complement the implementation of that regulation, to distribute, within the competent authority provided for by provision M.B.902, the tasks of inspection of aircraft airworthiness among a number of specialised categories of inspectors.*

2. *Provision M.B.902(b), point 1, of Annex I to Regulation No 2042/2003 must be interpreted as meaning that any individual who is responsible for inspecting any aspect whatsoever of the airworthiness of aircraft must have five years experience covering all aspects involved in ensuring the continuing airworthiness of an aircraft, and those aspects alone.*

3. *Provision M.B.902(b), point 1, of Annex I to Regulation No 2042/2003 must be interpreted as meaning that Member States may determine the circumstances in which the experience of at least five years in continuing airworthiness which must be possessed by the staff responsible for reviewing aircraft airworthiness has been acquired. In particular, Member States may choose to take into account experience acquired by work within an aircraft maintenance workshop, to recognise experience acquired during workplace-based practical training during aeronautical studies or also experience linked to having performed the duties of an airworthiness inspector in the past.*

4. *Provision M.B.902(b) of Annex I to Regulation No 2042/2003 must be interpreted as not making any distinction between holders of an aircraft maintenance licence, within the meaning of Annex III to that regulation, headed 'Part-66', and holders of a higher education degree.*

5. *Provision M.B.902(b) of Annex I to Regulation No 2042/2003 must be interpreted as meaning that only those individuals who have first undergone all the education and training required by that provision and whose knowledge and competencies on the conclusion of such training programmes have been subject to appraisal may perform the duties of inspectors of the airworthiness of aircraft.*

6. *Provision M.B.902(b), point 4, of Annex I to Regulation No 2042/2003 must be interpreted as meaning that only those individuals who have previously occupied a position with appropriate responsibilities, demonstrating both their capacity to carry out all the necessary technical controls and also the capacity to assess whether or not the results of those controls permit the issue of documents certifying the airworthiness of the inspected aircraft may perform the duties of inspectors of the airworthiness of aircraft.*

7. *Regulation No 2042/2003 must be interpreted as meaning that the authorities of Member States are under no obligation to provide that the individuals who were performing the duties of inspecting aircraft airworthiness at the date when that regulation entered into force are to continue, automatically and without any selection procedure, to perform such duties.*

(1) OJ C 232, 6.8.2011.

Judgment of the Court (First Chamber) of 8 November 2012 (reference for a preliminary ruling from the Hoge Raad der Nederlanden — Netherlands) — Staatssecretaris van Financiën v Gemeente Vlaardingen

(Case C-299/11) (1)

(Taxation — VAT — Taxable transactions — Application for the purposes of a business of goods obtained 'in the course of such business' — Treatment as a supply for consideration — Sports pitches belonging to the taxable person and transformed by a third person)

(2013/C 9/26)

Language of the case: Dutch

Referring court

Hoge Raad der Nederlanden

Parties to the main proceedings

Applicant: Staatssecretaris van Financiën

Defendant: Gemeente Vlaardingen

Re:

Reference for a preliminary ruling — Hoge Raad der Nederlanden — Interpretation of Article 5(5), Article 5(7)(a) and Article 11(A)(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 — Common system of value added tax: uniform basis of assessment (OJ 1977 L 145, p. 1) — Taxable transactions — Use of materials for the purposes of the business — Use, for exempt activities of a business, of land owned by it and converted to its order by a third person for remuneration

Operative part of the judgment

Article 5(7)(a) 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 — Common system of value added tax: uniform basis of assessment, as amended by Council Directive 95/7/EC of 10 April 1995, read in conjunction with Article 11(A)(1)(b) of that directive, must be interpreted as meaning that the application by a taxable person, for the purposes of an economic activity exempt from value added tax, of sports pitches which he owns and which he has had transformed by a third person can be subject to value added tax calculated on the basis of the aggregate arrived at by adding to the transformation costs the value of the ground on which the pitches lie, to the extent that the taxable person has not yet paid the value added tax relating to that value or to those costs, and provided that the pitches at issue are not covered by the exemption provided for in Article 13(B)(h) of the Sixth Directive.

([1]) OJ C 269, 10.9.2011.

Judgment of the Court (Fifth Chamber) of 8 November 2012 (reference for a preliminary ruling from the Rechtbank van eerste aanleg te Antwerpen — Belgium) — KGH Belgium NV v Belgische Staat

(Case C-351/11) ([1])

(Customs debt — Post-clearance recovery of import or export duties — Entry of duty in the accounts — Practical procedures)

(2013/C 9/27)

Language of the case: Dutch

Referring court

Rechtbank van eerste aanleg te Antwerpen

Parties to the main proceedings

Applicant: KGH Belgium NV

Defendant: Belgische Staat

Re:

Reference for a preliminary ruling — Rechtbank van eerste aanleg te Antwerpen — Interpretation of Article 217(1) and (2) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ 1992 L 302, p. 1) — Post-clearance recovery of import or export duties — Entry in the accounts of the duties — Practical procedures

Operative part of the judgment

Article 217(2) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code, as amended by Regulation (EC) No 82/97 of the European Parliament and of the Council of 19 December 1996, must be interpreted as meaning that, since that article does not lay down any practical procedures for the entry in the accounts within the meaning of that provision, the Member States are free to determine the practical procedures for the entry in the accounts of amounts of duty resulting from a customs debt, without being under an obligation to determine, in their national legislation, how the entry in the accounts is to be made. That entry must be made in a way which ensures that the competent customs authorities enter the exact amount of the import duty or export duty resulting from a customs debt in the accounting records or on any other equivalent medium, so that, inter alia, the entry in the accounts of the amounts concerned may be established with certainty, including with regard to the person liable.

([1]) OJ C 282, 24.9.2011.

Judgment of the Court (Third Chamber) of 15 November 2012 — Council of the European Union v Nadiany Bamba, European Commission

(Case C-417/11 P) ([1])

(Appeal — Common foreign and security policy — Specific restrictive measures directed against certain persons and entities in view of the situation in Côte d'Ivoire — Freezing of funds — Article 296 TFEU — Obligation to state the reasons on which a decision is based — Rights of the defence — Right to an effective legal remedy — Right to respect for property)

(2013/C 9/28)

Language of the case: French

Parties

Appellant: Council of the European Union (represented by: M. Bishop and B. Driessen and by E. Dumitriu-Segnana, Agents)

Other parties to the proceedings: Nadiany Bamba, (represented: initially by P. Haïk, and subsequently by P. Maisonneuve, lawyers), European Commission (represented by: E. Cujo and M. Konstantinidis, Agents)

Intervener in support of the applicant: French Republic (represented by: G. de Bergues and É. Ranaivoson, Agents)

Re:

Appeal brought against the judgment of the General Court (Fifth Chamber) of 8 June 2011 in Case T-86/11 *Bamba* v *Council* in which the General Court annulled Council Decision 2011/18/CFSP of 14 January 2011 amending Council Decision 2010/656/CFSP renewing the restrictive measures against Côte d'Ivoire and Council Regulation (EU) No 25/2011 of 14 January 2011 amending Regulation (EC) No 560/2005 imposing certain specific restrictive measures directed against certain persons and entities in view of the situation in Côte d'Ivoire (OJ 2011 L 11, p. 1), in so far as those measures concern Ms Nadiany Bamba — Freezing of funds — Obligation to state reasons — Error of law