Operative part of the judgment

The Court:

1. *Dismisses the appeal;*

2. *Orders United States Polo Association to pay the costs.*

([1]) OJ C 311, 22.10.2011.

Judgment of the Court (Sixth Chamber) of 6 September 2012 (reference for a preliminary ruling from the Augstākās Tiesas Senāts — Latvia) — Cido Grupa SIA v Valsts ieņēmumu dienests

(Case C-471/11) ([1])

(Accession of new Member States — Transitional measures — Agricultural products — Sugar — Regulation (EC) No 60/2004 — Basis of assessment and rate applicable for the charge on surplus stocks)

(2012/C 331/16)

Language of the case: Latvian

Referring court

Augstākās Tiesas Senāts

Parties to the main proceedings

Applicant: Cido Grupa SIA

Defendant: Valsts ieņēmumu dienests

Re:

Reference for a preliminary ruling — Augstākās tiesas Senāts — Interpretation of Article 4(1) and 6(3) of Commission Regulation (EC) No 60/2004 of 14 January 2004 laying down transitional measures in the sugar sector by reason of the accession of the Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland, Slovenia and Slovakia to the European Union (OJ 2004 L 9, p. 8) — Calculation of tax on surplus sugar stocks held by operators — Notions of 'quantity in question' and 'product concerned' in the case of sugar syrup

Operative part of the judgment

The third subparagraph of Article 6(3) of Commission Regulation (EC) No 60/2004 of 14 January 2004 laying down transitional measures in the sugar sector by reason of the accession of the Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland, Slovenia and Slovakia, as amended by Commission Regulation (EC) No 1667/2005 of 13 October 2005, must be interpreted as meaning that the basis of assessment for the charge payable on a surplus stock of sugar syrup (CN code 2106 90 59) is the quantity of white sugar (CN code 1701 99 10) actually contained in that product and the rate of that charge is the rate of the import charge applicable to white sugar, increased by EUR 1,21/100 kg.

([1]) OJ C 331, 12.11.2011.

Judgment of the Court (Second Chamber) of 6 September 2012 (reference for a preliminary ruling from the Administratīvā rajona tiesa — Latvia) — Laimonis Treimanis v Valsts ieņēmumu dienests

(Case C-487/11) ([1])

(Regulation (EEC) No 918/83 — Articles 1(2)(c), 2 and 7(1) — Relief from import duties on personal property — The term 'property intended … for meeting … household needs' — Motor vehicle imported into the European Union — Vehicle used by a member of the family of the importing owner)

(2012/C 331/17)

Language of the case: Latvian

Referring court

Administratīvā rajona tiesa

Parties to the main proceedings

Applicant: Laimonis Treimanis

Defendant: Valsts ieņēmumu dienests

Re:

Reference for a preliminary ruling — Administratīvā rajona tiesa Rīgas — Interpretation of Article 7(1) of Council Regulation (EEC) No 918/83 of 28 March 1983 setting up a Community system of reliefs from customs duty (OJ 1983 L 105, p. 1) — Relief from import duty in respect of personal property — Concept of a household — Car used for the needs of a household in a third country — Car imported by its owner, essentially resident in the third country, into a Member State of the European Union for use free of charge by a member of the owner's family who has moved his residence to that Member State and who formed part of the same household as the owner before the vehicle was imported

Operative part of the judgment

Articles 2 and 7(1) of Council Regulation (EEC) No 918/83 of 28 March 1983 setting up a Community system of reliefs from customs duty must be interpreted as meaning that a private motor vehicle imported from a third country into the customs territory of the European Union may be imported free of import duties provided that the importer has actually transferred his normal place of

residence to the customs territory of the European Union, which is a matter for the national court to determine. A motor vehicle used free of charge by a member of that importer's family, that is by a person living under the same roof as the importer or mainly dependent on him, a matter for the national court to determine, is to be regarded as being intended for meeting the needs of the importer's household, and that use does not result in loss of entitlement to the relief in question.

([1]) OJ C 347, 26.11.2011.

Judgment of the Court (Sixth Chamber) of 6 September 2012 (reference for a preliminary ruling from the Tribunal Central Administrativo Sul — Portugal) — Portugal Telecom SGPS, SA v Fazenda Pública

(Case C-496/11) ([1])

(VAT — Sixth Directive — Articles 17(2) and 19 — Deductions — VAT due or paid for services acquired by a holding company — Services having a direct, immediate and unequivocal relationship with taxable output transactions)

(2012/C 331/18)

Language of the case: Portuguese

Referring court

Tribunal Central Administrativo Sul

Parties to the main proceedings

Applicant: Portugal Telecom SGPS SA

Defendant: Fazenda Pública

Intervening party: Ministério Público

Re:

Reference for a preliminary ruling — Tribunal Central Administrativo Sul — Interpretation of Article 17(2) of the 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) — Deductions — Tax incurred or paid for services acquired by a holding — Services with a direct, immediate and unequivocal relationship with taxable transactions downstream

Operative part of the judgment

Article 17(2) and (5) 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 must be interpreted as meaning that a holding company such as that at issue in the main proceedings which, in addition to its main activity of managing shares in companies in which it holds all or part of the share capital, acquires goods and services which it subsequently invoices to those companies is authorised to deduct the amount of input VAT provided that the input services acquired have a direct and immediate link with the output economic transactions giving rise to a right to deduct. Where those goods and services are used by the holding company in order to perform both economic transactions giving rise to a right to deduct and economic transactions which do not, the deduction is allowed only in respect of the part of the VAT which is proportional to the amount relating to the former transactions and the national tax authorities are authorised to provide for one of the methods for determining the right to deduct in Article 17(5). Where those goods and services are used both for economic and non-economic activities, Article 17(5) of the Sixth Directive is not applicable and the methods of deduction and apportionment are to be defined by the Member States which, in exercising that power, must take account of the purpose and general scheme of the Sixth Directive and, on that basis, lay down a method of calculation which objectively reflects the input expenditure actually attributed to each of those two activities.

([1]) OJ C 362, 10.12.2011.

Judgment of the Court (Sixth Chamber) of 6 September 2012 (reference for a preliminary ruling from the Hoge Raad der Nederlanden — Netherlands) — Lowlands Design Holding BV v Minister van Financiën

(Case C-524/11) ([1])

(Common Customs Tariff — Combined Nomenclature — Tariff classification — Romper bags for babies and young children — Subheadings 6209 20 00 or 6211 42 90)

(2012/C 331/19)

Language of the case: Dutch

Referring court

Hoge Raad der Nederlanden

Parties to the main proceedings

Applicant: Lowlands Design Holding BV

Defendant: Minister van Financiën

Re:

Reference for a preliminary ruling — Hoge Raad der Nederlanden — Interpretation of Annex I to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ 1987 L 256, p. 1) and of Commission Regulation (EC) No 651/2007 of 8 June 2007 concerning the classification of certain goods in the Combined Nomenclature (OJ 2007 L 153, p. 3) — Sleeping bags for babies and for children