Member State — Non-compliance by the consignor with its obligation to submit the request for reimbursement to the competent authorities of its Member State before the goods are dispatched — National legislation requiring the production of a series of documents which can be supplied only after the goods have been delivered — Correctness criteria which are more restrictive than the general five-year period applicable for any request for reimbursement — Forfeiture of the trader's right to obtain reimbursement — Whether compliant with the principles of fiscal neutrality, equivalence and effectiveness

**Operative part of the judgment**

*Article 22(1) to (3) of Council Directive 92/12/EEC of 25 February 1992 on the general arrangements for products subject to excise duty and on the holding, movement and monitoring of such products, as amended by Council Directive 92/108/EEC of 14 December 1992, must be interpreted as meaning that, when products, which are subject to excise duty that has been paid and which have been released for consumption in one Member State, are transported to another Member State where those products are subject to excise duty, which has also been paid, a request for reimbursement of the excise duty paid in the Member State of departure may not be refused on the sole ground that that request was not made before those goods were dispatched, but must be assessed on the basis of Article 22(3) of Directive 92/12/EEC. By contrast, if the excise duty has not been paid in the Member State of destination such a request may be refused on the basis of Article 22(1) and (2) of the directive.*

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([1]) OJ C 89, 24.3.2012.

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**Judgment of the Court (Second Chamber) of 6 June 2013 (request for a preliminary ruling from the Administrativen sad Varna — Bulgaria) — Paltrade EOOD v Nachalnik na Mitnicheski punkt — Pristanishte Varna pri Mitnitsa Varna**

**(Case C-667/11)** ([1])

***(Commercial policy — Regulation (EC) No 1225/2009 — Articles 13 and 14 — Imports of products originating in China — Anti-dumping duties — Circumvention — Re-consignment of goods via Malaysia — Implementing Regulation (EU) No 723/2011 — Registration of imports — Recovery of anti-dumping duties — Retroactivity)***

(2013/C 225/33)

*Language of the case: Bulgarian*

**Referring court**

Administrativen sad Varna

**Parties to the main proceedings**

*Applicant:* Paltrade EOOD

*Defendant:* Nachalnik na Mitnicheski punkt — Pristanishte Varna pri Mitnitsa Varna

**Re:**

Request for a preliminary ruling — Administrativen sad — Varna — Interpretation of Article 1 of Council Implementing Regulation (EU) No 723/2011 of 18 July 2011 extending the definitive anti-dumping duty imposed by Regulation (EC) No 91/2009 on imports of certain iron or steel fasteners originating in the People's Republic of China to imports of certain iron or steel fasteners consigned from Malaysia, whether declared as originating in Malaysia or not (OJ 2011 L 194, p. 6) and Commission Regulation (EU) No 966/2010 of 27 October 2010 initiating an investigation concerning the possible circumvention of anti-dumping measures imposed by Council Regulation (EC) No 91/2009 on imports of certain iron or steel fasteners originating in the People's Republic of China by imports of certain iron or steel fasteners consigned from Malaysia, whether declared as originating in Malaysia or not, and making such imports subject to registration (OJ 2010 L 282, p. 29) — Retroactive levy of an anti-dumping duty — Failure to introduce into the Bulgarian customs system a system of registration other than that of the Single Administrative Document — Determination of the appropriate amount of the anti-dumping duty levied retroactively

**Operative part of the judgment**

*Article 14(5) of Council Regulation (EC) No 1225/2009 of 30 November 2009 on protection against dumped imports from countries not members of the European Community, referred to in Article 2 of Commission Regulation (EU) No 966/2010 of 27 October 2010 initiating an investigation concerning the possible circumvention of anti-dumping measures imposed by Council Regulation (EC) No 91/2009 on imports of certain iron or steel fasteners originating in the People's Republic of China by imports of certain iron or steel fasteners consigned from Malaysia, whether declared as originating in Malaysia or not, and making such imports subject to registration, must be interpreted as meaning that means of registration such as those at issue in the main proceedings are in accordance with that provision, and suffice, therefore, for the retroactive levy of an anti-dumping duty pursuant to Article 1 of Council Implementing Regulation (EU) No 723/2011 of 18 July 2011 extending the definitive anti-dumping duty imposed by Regulation (EC) No 91/2009 on imports of certain iron or steel fasteners originating in the People's Republic of China to imports of certain iron or steel fasteners consigned from Malaysia, whether declared as originating in Malaysia or not, following an investigation finding circumvention of the definitive anti-dumping duties imposed by Council Regulation (EC) No 91/2009 of 26 January 2009 imposing a definitive anti-dumping duty on imports of certain iron or steel fasteners originating in the People's Republic of China.*

*In accordance with Article 1(2) of Regulation No 91/2009, the rate of the extended anti-dumping duty levied retroactively on goods imported prior to the entry into force of Implementing Regulation No 723/2011 is 85 % for 'all other companies'.*

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([1]) OJ C 89, 24.3.2012.

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**Judgment of the Court (Fourth Chamber) of 13 June 2013 (requests for a preliminary ruling from the Conseil d'État — France) — Établissement national des produits de l'agriculture et de la mer (FranceAgriMer), successor in law to the Office national interprofessionnel des fruits, des légumes, des vins et de l'horticulture (Viniflhor) v Société anonyme d'intérêt collectif agricole Unanimes (C-671/11 and C-672/11), Organisation de producteurs Les Cimes (C-673/11), Société Agroprovence (C-674/11), Regalp SA (C-675/11), Coopérative des producteurs d'asperges de Montcalm (COPAM) (C-676/11)**

**(Joined Cases C-671/11 to C-676/11)** ([1])

***(Agriculture — European Agricultural Guidance and Guarantee Fund — 'Period under scrutiny' — Possibility of extending the period under scrutiny and adjusting the temporal parameters — Objective of effective supervision — Legal certainty)***

(2013/C 225/34)

*Language of the case: French*

**Referring court**

Conseil d'État

**Parties to the main proceedings**

*Appellant:* Établissement national des produits de l'agriculture et de la mer (FranceAgriMer), successor in law to the Office national interprofessionnel des fruits, des légumes, des vins et de l'horticulture (Viniflhor)

*Respondents:* Société anonyme d'intérêt collectif agricole Unanimes (C-671/11 and C-672/11), Organisation de producteurs Les Cimes (C-673/11), Société Agroprovence (C-674/11), Regalp SA (C-675/11), Coopérative des producteurs d'asperges de Montcalm (COPAM) (C-676/11)

**Re:**

Request for a preliminary ruling — Conseil d'État — Interpretation of Article 2(4) of Council Regulation (EEC) No 4045/89 of 21 December 1989 on scrutiny by Member States of transactions forming part of the system of financing by the Guarantee Section of the European Agricultural Guidance and Guarantee Fund and repealing Directive 77/435/EEC (OJ 1989 L 388, p. 18) — 'Period under scrutiny' — Option available to Member States of extending the period under scrutiny in the light of the need to protect the financial interests of the European Union — Obligation to limit the scrutiny period — Repayment of part of the aid received

**Operative part of the judgment**

*The second subparagraph of Article 2(4) of Council Regulation (EEC) No 4045/89 of 21 December 1989 on scrutiny by Member States of transactions forming part of the system of financing by the Guarantee Section of the European Agricultural Guidance and Guarantee Fund and repealing Directive 77/435/EEC, as amended by Council Regulation (EC) No 3094/94 of 12 December 1994, must be interpreted as meaning that, where a Member State makes use of the option of extending the period under scrutiny, that period need not necessarily end during the preceding scrutiny period; rather, it may also end after that period has elapsed. That provision must nonetheless also be interpreted as not conferring upon operators a right which would enable them to oppose inspections other or broader than those envisaged under that provision. It follows that the fact that an inspection relates only to a period ending before the preceding scrutiny period begins cannot, of itself, make that inspection unlawful with regard to the operators scrutinised.*

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([1]) OJ C 89, 24.3.2012.

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**Judgment of the Court (Fifth Chamber) of 30 May 2013 (request for a preliminary ruling from the Conseil d'État — France) — Doux Élevage SNC, Coopérative agricole UKL-ARREE v Ministère de l'Agriculture, de l'Alimentation, de la Pêche, de la Ruralité et de l'Aménagement du territoire, Comité interprofessionnel de la dinde française (CIDEF)**

**(Case C-677/11)** ([1])

***(Article 107(1) TFEU — State aid — Concept of 'State resources' — Concept of 'imputability to the State' — Inter-trade organisations in the agricultural sector — Recognised organisations — Common activities decided on by those organisations in the interests of trade — Financing by means of contributions introduced on a voluntary basis by those organisations — Administrative measure making those contributions compulsory for all traders in the agricultural industry affected)***

(2013/C 225/35)

*Language of the case: French*

**Referring court**

Conseil d'État

**Parties to the main proceedings**

*Applicants:* Doux Élevage SNC, Coopérative agricole UKL-ARREE