

**Request for a preliminary ruling from the Oberverwaltungsgericht für das Land Nordrhein-Westfalen (Germany) lodged on 4 February 2014 — Pfeifer & Langen GmbH & Co. KG v Bundesanstalt für Landwirtschaft und Ernährung**

(Case C-52/14)

(2014/C 142/15)

*Language of the case: German*

**Referring court**

Oberverwaltungsgericht für das Land Nordrhein-Westfalen

**Parties to the main proceedings**

*Appellant:* Pfeifer & Langen GmbH & Co. KG

*Respondent:* Bundesanstalt für Landwirtschaft und Ernährung

**Questions referred**

1. In respect of interruption of the limitation period, is the competent authority within the meaning of the third subparagraph of Article 3(1) of Regulation (EC, EURATOM) No 2988/95 <sup>(1)</sup> the authority which is responsible for the act relating to investigation or legal proceedings, irrespective of whether it had granted the financial resources? Must the act relating to investigation or legal proceedings be directed at the adoption of an administrative measure or penalty?
2. Can the 'person in question' within the meaning of the third subparagraph of Article 3(1) of Regulation (EC, EURATOM) No 2988/95 also be an employee of an undertaking who has been interviewed as a witness?
3. Must 'any [notified] act ... relating to investigation or legal proceedings' (third subparagraph of Article 3(1) of Regulation (EC, EURATOM) No 2988/95) relate to specific errors in the assessment of sugar production (irregularities) by the sugar manufacturer which are normally assumed or determined only in the context of a duly conducted market supervision inspection? Can a final report concluding or evaluating the result of the inspection, in which no further questions on specific irregularities are asked, also be a notified 'act ... relating to investigation proceedings'?
4. Does the occurrence of 'repeated irregularities' within the meaning of the second subparagraph of Article 3(1) of Regulation (EC, EURATOM) No 2988/95 require that the acts or omissions assessed as irregularities be closely linked in time in order to be regarded as a 'repetition'? If so, are they no longer closely linked in time if, inter alia, the irregularity in the assessment of a sugar quantity occurs only once in a sugar marketing year and occurs again only in a following or subsequent sugar marketing year?
5. Can the occurrence of repeated irregularities within the meaning of the second subparagraph of Article 3(1) of Regulation (EC, EURATOM) No 2988/95 be ended by the fact that the competent authority, while aware of the complexity of the facts, has not, or has not regularly or carefully, inspected the undertaking?
6. When does the double limitation period of eight years under the fourth subparagraph of Article 3(1) of Regulation (EC, EURATOM) No 2988/95 begin in the case of continuous or repeated irregularities? Does this limitation period begin to run after any act regarded as an irregularity (first subparagraph of Article 3(1) of the regulation) or after the last repeated act (second subparagraph of Article 3(1) of the regulation)?
7. Can the double limitation period of eight years under the fourth subparagraph of Article 3(1) of Regulation (EC, EURATOM) No 2988/95 be interrupted by acts of the competent authority relating to investigation or legal proceedings?
8. Where there are different irregularities affecting the assessment of subsidies, must the limitation periods to be calculated under Article 3(1) of Regulation (EC, EURATOM) No 2988/95 be determined separately in respect of each irregularity?
9. Is the running of the double limitation period under the fourth subparagraph of Article 3(1) of Regulation (EC, EURATOM) No 2988/95 conditional on the authority's awareness of the irregularity?

<sup>(1)</sup> Council Regulation (EC, Euratom) No 2988/95 of 18 December 1995 on the protection of the European Communities' financial interests (OJ 1995 L 312, p. 1).