

the resulting waste, thereby specifically meeting the needs of the seller, which is for the referring court to ascertain, that contract also includes a supply of services for consideration, that is the performance of demolition works or dismantling and waste disposal, if that purchaser attributes a value to that supply of goods which it factors in to the price quoted as a factor reducing the purchase price of the goods to be dismantled, which is for the referring court to ascertain.

⁽¹⁾ OJ C 300, 11.9.2017.

**Judgment of the Court (First Chamber) of 10 January 2019 (request for a preliminary ruling from the
Rechtbank Noord-Nederland — Netherlands) — criminal proceedings against ET**

(Case C-97/18) ⁽¹⁾

(Reference for a preliminary ruling — Judicial cooperation in criminal matters — Principle of mutual recognition of confiscation orders — Framework Decision 2006/783/JHA — Article 12(1) and (4) — Law governing the execution — Law of the executing State authorising recourse to imprisonment for the non-execution of the confiscation order — Conformity — Law of the issuing State also authorising recourse to a term of imprisonment — Lack of effect)

(2019/C 72/03)

Language of the case: Dutch

Referring court

Rechtbank Noord-Nederland

Party to the main, criminal proceedings

ET

Operative part of the judgment

1. Article 12(1) and (4) of Council Framework Decision 2006/783/JHA of 6 October 2006 on the application of the principle of mutual recognition to confiscation orders must be interpreted as not precluding the application of the legislation of an executing State, such as that at issue in the main proceedings, which, for the purpose of enforcing a confiscation order adopted in an issuing State, authorises, where necessary, a term of imprisonment to be imposed.
2. The fact that the legislation of the issuing State also authorises possible recourse to a term of imprisonment has no bearing on the application of such a measure in the executing State.

⁽¹⁾ OJ C 182, 28.5.2018.

**Request for a preliminary ruling from the Tribunal Económico Administrativo Central de Madrid
(Spain) lodged on 7 November 2018 — Ente Público Radio Televisión Madrid v Agencia Estatal de la
Administración Tributaria (AEAT)**

(Case C-694/18)

(2019/C 72/04)

Language of the case: Spanish

Referring court

Tribunal Económico Administrativo Central de Madrid