

**Order of the Court (Fourth Chamber) of 6 April 2006 (reference for a preliminary ruling from the Hof van Cassatie van België — Belgium) — Reyniers & Sogama BVBA v Belgisch Interventie- en Restitutiebureau, Belgische Staat**

(Case C-407/05) <sup>(1)</sup>

**(Reference for a preliminary ruling — First subparagraph of Article 104(3) of the Rules of Procedure — Recovery of import rights — Proof of the regularity of the operation or of the place of the offence or irregularity — Consequence of the lack of notification to the principal of the period for furnishing such proof)**

(2006/C 178/24)

Language of the case: Dutch

#### National court

Hof van Cassatie van België

#### Parties

Applicant: Reyniers & Sogama BVBA

Defendant: Belgisch Interventie- en Restitutiebureau, Belgische Staat

#### Re:

Reference for a preliminary ruling — Hof van Cassatie van België — Interpretation of Art. 11a of Commission Regulation (EEC) No 1062/87 of 27 March 1987 on provisions for the implementation of the Community transit procedure and for certain simplifications of that procedure (OJ 1987 L 107, p. 1), inserted by Art. 1 of Commission Regulation (EEC) No 1429/90 of 29 May 1990, amending Regulation (EEC) No 1062/87 (OJ 1990 L 137, p. 1), Art. 34 of Council Regulation (EEC) No 2726/90 of 17 September 1990 on Community transit (OJ 1990 L 262, p. 1) and Art. 49 of Commission Regulation (EEC) No 1214/92 of 21 April 1992 on provisions for the implementation of the Community transit procedure and for certain simplifications of that procedure (OJ 1992 L 132, p. 1) — Recovery of import rights — Notification addressed, by the office of departure, to the principal inviting him to furnish the proof of the regularity of the operation or of the place of the offence — Failure to notify time-limit — Consequences in terms of the validity of the notification and the recovery of the customs debt

#### Operative part of the order

Article 36(2) of Council Regulation (EEC) No 222/77 of 13 December 1976 on Community transit, as amended by Council Regulation (EEC) No 474/90 of 22 February 1990, with a view to abolishing lodgement of the transit advice note on crossing an internal frontier of the Community, read in conjunction with Article 11a of Commission Regulation (EEC) No 1062/87 of 27 March 1987 on provisions for the implementation of the Community transit procedure and for certain simplifications of that procedure, as amended by Commission Regulation (EEC) No 1429/90 of 29 May 1990, and Article 34 of Council Regulation (EEC) No 2726/90 of 17 September 1990 on Community transit, read in conjunction with Article 49 of Commission Regulation (EEC) No 1214/92 of 21 April 1992 on provisions for the implementation of the Community transit procedure and for certain simplifications of that procedure, must be interpreted as meaning that the office of departure must notify to the declarer the period of three months in which proof of the regularity of the transit operation or of the place where the offence or the irregularity was actually committed may be furnished to that office, to the satisfaction of the competent authorities, so that the competent authority can proceed with recovery only after having expressly indicated to the declarer that the latter has three months in which to furnish that proof, and that that proof has not been furnished within that period.

<sup>(1)</sup> OJ C 22 of 28.1.2006.

**Reference for a preliminary ruling from the Hoge Raad der Nederlanden lodged on 26 April 2006 — Staatssecretaris van Financiën v Orange European Smallcap Fund NV**

(Case C-194/06)

(2006/C 178/25)

Language of the case: Dutch

#### Referring court

Hoge Raad der Nederlanden