

**Judgment of the Court (Second Chamber) of 23 November 2006 (reference for a preliminary ruling from the Bundesfinanzhof (Germany)) — Hauptzollamt Hamburg-Jonas v ZVK Zuchtvieh-Kontor GmbH**

(Case C-300/05) <sup>(1)</sup>

*(Directive 91/628/EEC — Protection of animals during transport — Watering and feeding intervals, journey times and resting periods — Definition of ‘travel’ (‘Transportdauer’) — Account to be taken of the time taken to load and unload the animals)*

(2006/C 331/21)

Language of the case: German

#### Referring court

Bundesfinanzhof (Germany)

#### Parties to the main proceedings

*Applicant:* Hauptzollamt Hamburg-Jonas

*Defendant:* ZVK Zuchtvieh-Kontor GmbH

#### Re:

Reference for a preliminary ruling — Bundesfinanzhof — Interpretation of the Annex (Chapter VII, point 48(4)(d)) to Council Directive 91/628/EEC of 19 November 1991 on the protection of animals during transport and amending Directives 90/425/EEC and 91/496/EEC (OJ 1991 L 340, p. 17), as amended by Council Directive 95/29/EC of 29 June 1995 (OJ 1995 L 148, p. 52) — Watering and feeding intervals, journey times and resting periods — Meaning of ‘travel’ (‘Transportdauer’) — Inclusion of the loading time of the animals

#### Operative part of the judgment

*‘Travel’, referred to in point 48(4)(d) of the Annex to Council Directive 91/628/EEC of 19 November 1991 on the protection of animals during transport and amending Directives 90/425/EEC and 91/496/EEC, as amended by Council Directive 95/29/EC of 29 June 1995, is to be interpreted as including the time taken to load and unload the animals.*

<sup>(1)</sup> OJ C 243, 1.10.2005.

**Judgment of the Court (First Chamber) of 16 November 2006 (reference for a preliminary ruling from the Gerechtshof te Amsterdam (Netherlands)) — Compaq Computer International Corporation v Inspecteur der Belastingdienst — Douanedistrict Arnhem**

(Case C-306/04) <sup>(1)</sup>

*(Customs value — Laptop computers equipped with operating systems software)*

(2006/C 331/22)

Language of the case: Dutch

#### Referring court

Gerechtshof te Amsterdam (Netherlands)

#### Parties to the main proceedings

*Applicant:* Compaq Computer International Corporation

*Defendant:* Inspecteur der Belastingdienst — Douanedistrict Arnhem

#### Re:

Preliminary ruling — Gerechtshof te Amsterdam — Interpretation of Article 32(1)(b) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ 1992 L 302, p. 1) — Customs value of goods — Portable computers incorporating operating software at the time of their importation

#### Operative part of the judgment

*In order to determine the customs value of imports of computers equipped by the seller with software for one or more operating systems made available by the buyer to the seller free of charge, in accordance with Article 32(1)(b) or (c) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code, the value of the software must be added to the transaction value of the computers if the value of the software has not been included in the price actually paid or payable for those computers.*