

scheme for the sugar sector and the presumed maximum supply needs of sugar refineries under the preferential import arrangements;

- Article 11(2) of Council Regulation (EC) No 1260/2001 of 19 June 2001 on the common organisation of the markets in the sugar sector;
- Article 1 of Commission Regulation (EC) No 1745/2002 of 30 September 2002 reducing, for the 2002/03 marketing year, the guaranteed quantity under the production quotas scheme for the sugar sector and the presumed maximum supply needs of sugar refineries under the preferential import arrangements, and
- Article 1 of Commission Regulation (EC) No 1739/2003 of 30 September 2003 reducing, for the 2003/04 marketing year, the guaranteed quantity under the production quotas for the sugar sector and the presumed maximum supply needs of sugar refineries under preferential imports.

Therefore, such a person may, in proceedings brought under national law, plead the illegality of those provisions even though it has not brought an action for annulment of those provisions before the Community Courts within the time-limit laid down in Article 230 EC.

2. The examination of the second question has not revealed any factor such as to affect the validity of Article 24(2) of Regulation No 1785/81, Article 27(3) of Regulation No 2038/1999, Article 1 of Regulation No 2073/2000, Article 11(2) of Regulation No 1260/2001, Article 1 of Regulation No 1745/2002 or Article 1 of Regulation No 1739/2003.

⁽¹⁾ OJ C 36, 11.2.2006.

Judgment of the Court (Fourth Chamber) of 8 March 2007 (reference for a preliminary ruling from the Cour d'appel de Paris — France) — Thomson Multimedia Sales Europe (C-447/05), Vestel France (C-448/05) v Administration des douanes et droits indirects

(Joined Cases C-447/05 and C-448/05) ⁽¹⁾

(Community Customs Code — Implementing measures — Regulation (EEC) No 2454/93 — Annex 11 — Non-preferential origin of goods — Television receivers — Concept of substantial processing or working — Criterion of added value — Validity)

(2007/C 95/17)

Language of the cases: French

Referring court

Cour d'appel de Paris

Parties to the main proceedings

Applicants: Thomson Multimedia Sales Europe (C-447/05), Vestel France (C-448/05)

Defendant: Administration des douanes et droits indirects

Re:

Preliminary ruling — Cour d'appel de Paris — Validity of Annex 11 to Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (OJ 1993 L 253, p. 1) — Criteria for determining the non-preferential origin of goods — Television manufactured in Poland but the cathode ray tube of which, representing 42.43 % of the value of the apparatus, originates in Korea

Operative part of the judgment

Consideration of the questions raised has disclosed nothing capable of affecting the validity of the provisions in column three, under heading 8528 of the Combined Nomenclature, set out in Annex 11 to Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.

⁽¹⁾ OJ C 48, 25.2.2006.

Judgment of the Court (Fifth Chamber) of 8 March 2007 (reference for a preliminary ruling from the Finanzgericht des Landes Brandenburg — Germany) — Gerlach & Co. mbH v Hauptzollamt Frankfurt (Oder)

(Case C-44/06) ⁽¹⁾

(Customs union — Community transit — Proof of the regularity of a transit operation or of the place of the offence — Three-month period — Period granted subsequent to the decision to recover the import duties)

(2007/C 95/18)

Language of the case: German

Referring court

Finanzgericht des Landes Brandenburg

Parties to the main proceedings

Applicant: Gerlach & Co. mbH

Defendant: Hauptzollamt Frankfurt (Oder)