

**Reference for a preliminary ruling from the Corte di appello di Firenze (Italy) lodged on 11 June 2007 — Nancy Delay v Università degli Studi di Firenze, Istituto nazionale della previdenza sociale (INPS), Italian Republic**

(Case C-276/07)

(2007/C 211/27)

*Language of the case: Italian*

#### Referring court

Corte di appello di Firenze, Sezione delle controversie del lavoro

#### Parties to the main proceedings

*Applicant:* Nancy Delay

*Defendants:* Università degli Studi di Firenze, Istituto nazionale della previdenza sociale (INPS), Italian Republic

#### Question referred

On a proper construction of Article 39 of the founding Treaty and secondary acts (in particular, the interpretations given in Cases C-212/99 and C-119/04), are the rules valid which are applied to so-called 'exchange assistants', who were previously bound by fixed-term contracts (under Law No 62/1967), and who, when such contracts are replaced by contracts of indefinite duration, are not guaranteed the protection of all their rights from the date of their original recruitment, in respect not only of salary increases but also of seniority and the payment by the employer of social security contributions?

**Reference for a preliminary ruling from the Bundesfinanzhof (Germany) lodged on 13 June 2007 — Josef Vosding Schlacht-, Kühl- und Zerlegebetrieb GmbH & Co v Hauptzollamt Hamburg-Jonas**

(Case C-278/07)

(2007/C 211/28)

*Language of the case: German*

#### Referring court

Bundesfinanzhof

#### Parties to the main proceedings

*Applicant:* Josef Vosding Schlacht-, Kühl- und Zerlegebetrieb GmbH & Co

*Defendant:* Hauptzollamt Hamburg-Jonas

#### Questions referred

1. Must the limitation period prescribed in the first sentence of the first subparagraph of Article 3(1) of Council Regulation (EC, EURATOM) No 2988/95 <sup>(1)</sup> of 18 December 1995 on the protection of the European Communities' financial interests be applied even if an irregularity was committed or ceased before Regulation (EC, EURATOM) No 2988/95 entered into force?
2. Is the limitation period prescribed in that provision applicable in general to administrative measures such as the recovery of export refunds granted as a result of irregularities?

If the answers to those questions are in the affirmative:

3. May a longer period pursuant to Article 3(3) of Regulation (EC, EURATOM) No 2988/95 be applied by a Member State even if such a longer period was already provided for in the law of the Member State before the abovementioned regulation was adopted? May such a longer period be applied even if it was not prescribed in a specific provision for the recovery of export refunds or for administrative measures in general, but resulted from a general rule of the Member State concerned covering all limitation cases not specifically regulated ('catch-all' provision)?

<sup>(1)</sup> OJ 1995 L 312, p. 1.

**Reference for a preliminary ruling from the Bundesfinanzhof (Germany) lodged on 13 June 2007 — Vion Trading GmbH v Hauptzollamt Hamburg-Jonas**

(Case C-279/07)

(2007/C 211/29)

*Language of the case: German*

#### Referring court

Bundesfinanzhof

#### Parties to the main proceedings

*Applicant:* Vion Trading GmbH

*Defendant:* Hauptzollamt Hamburg-Jonas

**Question(s) referred**

1. Must the limitation period prescribed in the first sentence of the first subparagraph of Article 3(1) of Council Regulation (EC, EURATOM) No 2988/95 of 18 December 1995 on the protection of the European Communities' financial interests <sup>(1)</sup> be applied even if an irregularity was committed or ceased before Regulation (EC, EURATOM) No 2988/95 entered into force?
2. Is the limitation period prescribed in that provision applicable in general to administrative measures such as the recovery of export refunds granted as a result of irregularities?

If the answers to those questions are in the affirmative:

3. May a longer period pursuant to Article 3(3) of Regulation (EC, EURATOM) No 2988/95 be applied by a Member State even if such a longer period was already provided for in the law of the Member State before the abovementioned regulation was adopted? May such a longer period be applied even if it was not prescribed in a specific provision for the recovery of export refunds or for administrative measures in general, but resulted from a general rule of the Member State concerned covering all limitation cases not specifically regulated ('catch-all' provision)?

<sup>(1)</sup> OJ 1995 L 312, p. 1.

**Reference for a preliminary ruling from the Bundesfinanzhof (Germany) lodged on 13 June 2007 — Ze Fu Fleischhandel GmbH v Hauptzollamt Hamburg-Jonas**

(Case C-280/07)

(2007/C 211/30)

*Language of the case: German*

**Referring court**

Bundesfinanzhof

**Parties to the main proceedings**

*Applicant:* Ze Fu Fleischhandel GmbH

*Defendant:* Hauptzollamt Hamburg-Jonas

**Questions referred**

1. Must the limitation period prescribed in the first sentence of the first subparagraph of Article 3(1) of Council Regulation (EC, EURATOM) No 2988/95 <sup>(1)</sup> of 18 December 1995 on the protection of the European Communities' financial interests be applied even if an irregularity was committed or ceased before Regulation (EC, EURATOM) No 2988/95 entered into force?
2. Is the limitation period prescribed in that provision applicable in general to administrative measures such as the recovery of export refunds granted as a result of irregularities?

If the answers to those questions are in the affirmative:

3. May a longer period pursuant to Article 3(3) of Regulation (EC, EURATOM) No 2988/95 be applied by a Member State even if such a longer period was already provided for in the law of the Member State before the abovementioned regulation was adopted? May such a longer period be applied even if it was not prescribed in a specific provision for the recovery of export refunds or for administrative measures in general, but resulted from a general rule of the Member State concerned covering all limitation cases not specifically regulated ('catch-all' provision)?

<sup>(1)</sup> OJ 1995 L 312, p. 1.

**Reference for a preliminary ruling from the Bundesfinanzhof (Germany), lodged on 13 June 2007 — Bayerische Hypotheken- und Vereinsbank AG v Hauptzollamt Hamburg-Jonas**

(Case C-281/07)

(2007/C 211/31)

*Language of the case: German*

**Referring court**

Bundesfinanzhof

**Parties to the main proceedings**

*Applicant:* Bayerische Hypotheken- und Vereinsbank AG

*Defendant:* Hauptzollamt Hamburg-Jonas