

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 ⁽¹⁾ 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)?

⁽¹⁾ 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 ⁽¹⁾ 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)?

⁽¹⁾ 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