

Reference for a preliminary ruling from the Landesgericht Feldkirch (Austria), lodged on 24 October 2012 — Armin Maletic, Marianne Maletic v lastminute.com GmbH and TUI Österreich GmbH

(Case C-478/12)

(2013/C 26/40)

Language of the case: German

Referring court

Landesgericht Feldkirch

Parties to the main proceedings

Appellants: Armin Maletic, Marianne Maletic

Respondents: lastminute.com GmbH, TUI Österreich GmbH

Question referred

Is Article 16(1) of Council Regulation (EC) No 44/2001 of 22 December 2000 on jurisdiction and the recognition and enforcement of judgments in civil and commercial matters,⁽¹⁾ which confers jurisdiction on the courts for the place where the consumer is domiciled, to be interpreted as meaning that, in the case where the other party (here, a travel **agent** having its seat abroad) has recourse to a contracting partner (here, a travel **operator** having its seat in the home country), Article 16(1) of Regulation No 44/2001 is, for the purpose of proceedings brought against those two parties, also applicable to the contracting partner in the home country?

⁽¹⁾ OJ 2001 L 12, p. 1.

Reference for a preliminary ruling from the Hoge Raad der Nederlanden (Netherlands), lodged on 25 October 2012 — Minister van Financiën; other party: X BV

(Case C-480/12)

(2013/C 26/41)

Language of the case: Dutch

Referring court

Hoge Raad der Nederlanden

Parties to the main proceedings

Appellant: Minister van Financiën

Other party: X BV

Questions referred

1. (a) Must Articles 203 CCC [Community Customs Code] and 204 CCC,⁽¹⁾ read in conjunction with Article 859 (in

particular Article 859(2)(c)) CCIP [Regulation implementing the Community Customs Code],⁽²⁾ be interpreted as meaning that the (mere) exceeding of the transportation time-limit set in accordance with Article 356(1) CCIP does not lead to a customs debt being incurred by reason of a removal from customs supervision within the meaning of Article 203 CCC, but to a customs debt being incurred on the basis of Article 204 CCC?

- (b) Does an affirmative answer to Question 1 require that the persons concerned supply the customs authorities with information regarding the reasons for exceeding the time-limit or that they at least explain to the customs authorities where the goods were held during the time which elapsed between the time-limit set in accordance with Article 356 [CCIP] and the time at which they were actually presented at the customs office of destination?

2. Must the Sixth Directive,⁽³⁾ in particular Article 7 of that directive, be interpreted as meaning that VAT becomes chargeable when a customs debt is incurred exclusively on the basis of Article 204 CCC?

⁽¹⁾ Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ 1992 L 302, p. 1).

⁽²⁾ 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).

⁽³⁾ Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment (OJ 1977 L 145, p. 1).

Reference for a preliminary ruling from the Grondwettelijk Hof (Belgium) lodged on 29 October 2012 — Pelckmans Turnhout NV v Walter Van Gastel Balen NV and Others

(Case C-483/12)

(2013/C 26/42)

Language of the case: Dutch

Referring court

Grondwettelijk Hof

Parties to the main proceedings

Applicant: Pelckmans Turnhout NV

Defendants: Walter Van Gastel Balen NV, Walter Van Gastel NV, Walter Van Gastel Lifestyle NV, Walter Van Gastel Schoten NV