

Judgment of the Court (Third Chamber) of 15 June 2017 (request for a preliminary ruling from the Lietuvos vyriausiasis administracinis teismas — Lithuania) — Lietuvos Respublikos aplinkos ministerijos Aplinkos projektų valdymo agentūra v 'Alytaus regiono atliekų tvarkymo centras' UAB (Case C-436/15) ⁽¹⁾

(Reference for a preliminary ruling — Protection of the European Union's financial interests — Regulation (EC, Euratom) No 2988/95 — Article 3(1) — Funding from the Cohesion Fund — Project for the development of a regional waste management system — Irregularities — Concept of 'multiannual programme' — Definitive termination of a multiannual programme — Limitation period)

(2017/C 277/04)

Language of the case: Lithuanian

Referring court

Lietuvos vyriausiasis administracinis teismas

Parties to the main proceedings

Applicant: Lietuvos Respublikos aplinkos ministerijos Aplinkos projektų valdymo agentūra

Defendant: 'Alytaus regiono atliekų tvarkymo centras' UAB

third parties: Lietuvos Respublikos finansų ministerija, 'Skirnuva' UAB, 'Parama' UAB, 'Alkesta' UAB, 'Dzūkijos statyba' UAB

Operative part of the judgment

1. A project, such as that at issue in the main proceedings, consisting in the creation of a waste management system in a specific region and the implementation of which was envisaged over several years and financed by resources of the European Union, falls within the concept of a 'multiannual programme' within the meaning of the second sentence of the second 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.
2. Article 3(1) of Regulation No 2988/95 must be interpreted as meaning that the limitation period for an irregularity committed in the context of a 'multiannual programme', such as the project at issue in the main proceedings, runs from the date on which the irregularity in question was committed, in accordance with the first subparagraph of Article 3(1) of Regulation No 2988/95; if the irregularity is 'continuous or repeated', the limitation period runs from the day on which the irregularity ceases, in accordance with the second subparagraph of Article 3(1) of Regulation No 2988/95.

In addition, a 'multiannual programme' is regarded as 'definitively terminated', within the meaning of the second sentence of the second subparagraph of Article 3(1) of Regulation No 2988/95, on the end date provided for in respect of that programme, in accordance with the rules which govern it. In particular, a multiannual programme governed by Council Regulation (EC) No 1164/94 of 16 May 1994 establishing a Cohesion Fund, as amended by Council Regulation (EC) No 1264/1999 of 21 June 1999, Council Regulation (EC) No 1265/1999 of 21 June 1999 and the Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded, must be regarded as being 'definitively terminated', within the meaning of that provision, on the date indicated in the European Commission decision approving that project as the deadline for completion of the work and for the making of the payments of the eligible expenditure related thereto, without prejudice to any extension, by a new decision of the Commission to that effect.

⁽¹⁾ OJ C 337, 12.10.2015.