

**Reference for a preliminary ruling from the Trimeles Protodikeio Serron (Greece) lodged on 5 March 2012 — Ioannis Khristodoulou, Nikolaos Khristodoulou, AFI N. Khristodoulou SA v Greek State**

(Case C-116/12)

(2012/C 138/11)

*Language of the case: Greek*

**Referring court**

Trimeles Protodikeio Serron

**Parties to the main proceedings**

*Applicants:* Ioannis Khristodoulou, Nikolaos Khristodoulou, AFI N. Khristodoulou SA

*Defendant:* Greek State

**Questions referred**

1. Do Articles 29 and 32 of Regulation (EEC) No 2913/1992 apply to the determination of the customs value of imported goods where the contract is for processing or working of materials (exported to the country of processing without being placed under the customs procedure of outward processing) which is not at the level provided for in Article 24 of that Regulation or which is otherwise insufficient to permit it to be held that the origin of the goods produced is the country where that processing or working was carried out?
2. If the answer to Question 1 is in the affirmative, is a distinction to be made where the import, on the basis of invoices and other documents held to be inaccurate, appears to have taken place under a contract of sale, but it is proven that the contract was for non-substantial processing of materials originating in the country of import in return for a specific fee, which can be determined, and that the declared customs value does not correspond to the real price payable or paid?
3. If the answer to Question 2 is in the negative, is a distinction to be made where there is also evidence of a practice that constitutes abuse of Community rules with the aim of enabling the interested party to derive an advantage?
4. If it is held that Articles 29 and 32 of Regulation (EEC) No 2913/1992 can be applied to a case such as that described in Question 2, even when the objective circumstances and subjective factor of Question 3 coincide, what is considered to be the value of the component (in the present case sugar) which was incorporated into the imported goods and supplied at no cost to the importer, where the component in question, which could not be subject to a customs

procedure of outward processing in accordance with Article 146(1) of the said Regulation, was not produced by him, but was acquired by him at the export price (which was lower than the price that applied on the internal market, since the product is subject to the refund system)?

**Appeal brought on 9 March 2012 by Stichting Woonpunt and Others against the order of the General Court (Seventh Chamber) delivered on 16 December 2011 in Case T-203/10 Stichting Woonpunt and Others v European Commission**

(Case C-132/12 P)

(2012/C 138/12)

*Language of the case: Dutch*

**Parties**

*Appellants:* Stichting Woonpunt, Stichting Havensteder, formerly Stichting Com.wonen, Woningstichting Haag Wonen, Stichting Woonbedrijf SWS.Hhvl (represented by: P. Glazener and E. Henny, advocaten, and L. Hancher, university teacher)

*Other party to the proceedings:* European Commission

**Form of order sought**

- Set aside in whole or in part the order [of the General Court (Seventh Chamber) of 16 December 2011 in Case T-203/10] in accordance with the pleas in law put forward by this appeal;
- Refer the case back to the General Court for determination in accordance with the judgment of the Court of Justice;
- Order the Commission to pay the costs of these proceedings as well as the costs of the proceedings before the General Court.

**Pleas in law and main arguments**

1. According to the *first plea in law* the General Court infringed European Union law, erred in its assessment of the relevant facts and provided insufficient grounds for the order by regarding the appellants as merely potential beneficiaries of the aid scheme approved by the Commission. The General Court disregards the fact that, before the decision [C(2009) 9963 final], (1) the appellants benefited from the existing aid measures that were required to be amended as a result of the decision. The appellants are not, therefore, merely potential beneficiaries of the modified aid, but also in fact beneficiaries of the existing aid. In the latter capacity the decision at issue is indeed of individual concern to them.

2. According to the **second plea in law** the General Court infringed European Union law, erred in its assessment of the relevant facts and provided insufficient grounds for the order in ruling that the appellants do not belong to a closed group of existing housing corporations. The purely theoretical possibility that a certain group of beneficiaries of aid might be expanded in the future is not sufficient for it to be regarded as not being a closed group. Furthermore the existing housing corporations do form a closed group, as they are more severely affected by the decision than a hypothetical institution that may yet be approved as a housing corporation after the decision.
3. By the **third plea in law** the appellants challenge the General Court's view that the appellants have no legal interest in having the decision relating to State aid N 642/2009 annulled. The General Court misapplied European Union law, erred in its assessment of the relevant facts and provided insufficient grounds for the order.

(<sup>1</sup>) Commission Decision C(2009) 9963 final of 15 December 2009 relating to State aid E 2/2005 and N 642/2009 — (Netherlands) — Existing and special project aid to housing corporations

**Appeal brought on 9 March 2012 by Stichting Woonlinie and Others against the order of the General Court (Seventh Chamber) delivered on 16 December 2011 in Case T-202/10 Stichting Woonlinie and Others v European Commission**

(Case C-133/12 P)

(2012/C 138/13)

*Language of the case: Dutch*

**Parties**

*Appellants:* Stichting Woonlinie, Stichting Allee Wonen, Woningstichting Volksbelang, Stichting WoonInvest, Stichting Woonstede (represented by: P. Glazener and E. Henny, advocaten, and L. Hancher, university teacher)

*Other party to the proceedings:* European Commission

**Form of order sought**

— Set aside in whole or in part the order [of the General Court (Seventh Chamber) of 16 December 2011 in Case T-202/10] in accordance with the pleas in law put forward by this appeal;

— Refer the case back to the General Court for determination in accordance with the judgment of the Court of Justice;

— Order the Commission to pay the costs of these proceedings as well as the costs of the proceedings before the General Court.

**Pleas in law and main arguments**

1. According to the **first plea in law** the General Court infringed European Union law, erred in its assessment of the relevant facts and provided insufficient grounds for the order by regarding the appellants as merely potential beneficiaries of the aid scheme approved by the Commission. The General Court disregards the fact that, before the decision,<sup>(1)</sup> the appellants benefited from the existing aid measures that were required to be amended as a result of the decision. The appellants are not, therefore, merely potential beneficiaries of the modified aid, but also in fact beneficiaries of the existing aid. In the latter capacity the decision at issue is indeed of individual concern to them.
2. According to the **second plea in law** the General Court infringed European Union law, erred in its assessment of the relevant facts and provided insufficient grounds for the order in ruling that the appellants do not belong to a closed group of existing housing corporations. The purely theoretical possibility that a certain group of beneficiaries of aid might be expanded in the future is not sufficient for it to be regarded as not being a closed group. Furthermore the existing housing corporations do form a closed group, as they are more severely affected by the decision than a hypothetical institution that may yet be approved as a housing corporation after the decision.

(<sup>1</sup>) Commission Decision C(2009) 9963 final of 15 December 2009 relating to State aid E 2/2005 and N 642/2009 — (Netherlands) — Existing and special project aid to housing corporations

**Reference for a preliminary ruling from the Curtea de Apel Constanța (Romania) lodged on 12 March 2012 — Corpul Național al Polițiștilor — Biroul Executiv Central (on behalf of and in the interest of its members — public officials with a special status — police serving with the IPJ Tulcea) v Ministerul Administrației și Internelor, Inspectoratul General al Poliției Române, Inspectoratul de Poliție al Județului Tulcea**

(Case C-134/12)

(2012/C 138/14)

*Language of the case: Romanian*

**Referring court**

Curtea de Apel Constanța