

3. Article 32(1)(c) of Regulation No 2913/92, as amended by Regulation No 1791/2006, and Article 158(3) of Regulation No 2454/93, as amended by Regulation No 1875/2006, must be interpreted as meaning that the adjustment and apportionment measures, referred to in those provisions respectively, may be applied where the customs value of the goods at issue has been determined, not on the basis of Article 29 of Regulation No 2913/92, as amended, but on the basis of the alternative method laid down in Article 31 of that regulation.

⁽¹⁾ OJ C 236, 20.7.2015.

Judgment of the Court (Fifth Chamber) of 8 March 2017 (request for a preliminary ruling from the Cour constitutionnelle — Luxembourg) — ArcelorMittal Rodange and Schifflange SA v State of the Grand Duchy of Luxembourg

(Case C-321/15) ⁽¹⁾

(Reference for a preliminary ruling — Environment — Scheme for greenhouse gas emissions allowance trading in the European Union — Directive 2003/87/EC — Article 3(a) — Articles 11 and 12 — Cessation of activities of an installation — Surrender of unused allowances — Period from and including 2008 to 2012 — No compensation — Broad logic of the greenhouse gas emissions allowance trading scheme)

(2017/C 144/04)

Language of the case: French

Referring court

Cour constitutionnelle

Parties to the main proceedings

Applicant: ArcelorMittal Rodange and Schifflange SA

Defendant: State of the Grand Duchy of Luxembourg

Operative part of the judgment

Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC, as amended by Regulation (EC) No 219/2009 of the European Parliament and of the Council of 11 March 2009, must be interpreted as not precluding national legislation which allows the competent authority to require the surrender, without full or partial compensation, of unused allowances which have been improperly issued to an operator, as a result of the failure by the latter to comply with the obligation to inform the competent authority in due time of the cessation of the operation of an installation.

The allowances issued after an operator has ceased the activities performed in the installation to which those allowances relate, without informing the competent authority beforehand, cannot be classified as emissions 'allowances' within the meaning of Article 3(a) of Directive 2003/87, as amended by Regulation No 219/2009.

⁽¹⁾ OJ C 294, 7.9.2015.