

Order of the Court (Seventh Chamber) of 2 March 2017 (request for a preliminary ruling from the Administrativen Sad Sofia-grad — Bulgaria) — ‘Heta Asset Resolution Bulgaria’ OOD v Nachalnik na Mitnitsa Stolichna

(Case C-83/16) ⁽¹⁾

(Reference for a preliminary ruling — Articles 53(2) and 99 of the Rules of Procedure of the Court of Justice — Customs Code — Retrospective export declaration — Concept of ‘sufficient evidence’ — Assessment as to whether the evidence is sufficient)

(2017/C 168/21)

Language of the case: Bulgarian

Referring court

Administrativen sad Sofia-grad

Parties to the main proceedings

Applicant: ‘Heta Asset Resolution Bulgaria’ OOD

Defendant: Nachalnik na Mitnitsa Stolichna

Operative part of the order

1. The combined provisions of Article 161(5) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code and of Article 788 of Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92, as amended by Commission Regulation (EU) No 430/2010 of 20 May 2010, must be interpreted as meaning that a seller established in the customs territory of the European Union is considered to be an exporter, within the meaning of the former provision, in the event that, following the conclusion of a contract for the sale of the goods in question, the ownership of those goods is transferred to a purchaser established outside that customs territory.
2. Subparagraph 3(b) of Article 795(1) of Regulation No 2454/93, as amended by Regulation No 430/2010, must be interpreted as meaning that the customs authorities of the Member States are entitled to require supporting documents in addition to a contract for the sale of a yacht to a person established in another Member State and removal of that yacht from the shipping registers of the Member State concerned, on condition that such a requirement complies with the principle of proportionality.
3. Article 795 of Regulation No 2454/93, as amended by Regulation No 430/2010, must be interpreted as meaning that the customs authority called upon to accept a retrospective export declaration within the meaning of that provision is not bound, under circumstances such as those of the main proceedings, by the assessment, by a customs authority, as to whether the evidence under Article 796da(4) of the regulation is sufficient.

⁽¹⁾ OJ C 136, 18.4.2016.

Order of the Court (Sixth Chamber) of 9 March 2017 — Simet SpA v European Commission

(Case C-232/16 P) ⁽¹⁾

(Appeal — Article 181 of the Rules of Procedure of the Court of Justice — State aid — Transport sector — Inter-regional bus transport services — Regulation (EEC) No 1191/69 — Right to compensation for expenses arising from the performance of public service obligations — National judicial decision — Aid incompatible with the internal market)

(2017/C 168/22)

Language of the case: Italian

Parties

Appellant: Simet SpA (represented by: A. Clarizia, C. Varrone and P. Clarizia, avvocati)