

Judgment of the Court (Seventh Chamber) of 22 December 2010 (reference for a preliminary ruling from the Finanzgericht Düsseldorf, Germany) — **Lecson Elektromobile GmbH v Hauptzollamt Dortmund**

(Case C-12/10) ⁽¹⁾

(Common Customs Tariff — Tariff classification — Combined Nomenclature — Section XVII — Transport equipment — Chapter 87 — ‘Vehicles other than railway or tramway rolling stock, and parts and accessories thereof’ — Headings 8703 and 8713 — Three or four-wheeled electric vehicles designed for the transport of one person, reaching a maximum speed of 6 to 15 km/h and having a separate, adjustable steering column, known as ‘electric mobility scooters’)

(2011/C 63/19)

Language of the case: German

Referring court

Finanzgericht Düsseldorf

Parties to the main proceedings

Applicant: Lecson Elektromobile GmbH

Defendant: Hauptzollamt Dortmund

Re:

Reference for a preliminary ruling — Finanzgericht Düsseldorf — Interpretation of Annex 1 to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ 1987 L 256, p. 1), as amended by Commission Regulation (EC) No 1810/2004 of 7 September 2004 (OJ 2004 L 327, p. 1) — Three or four-wheeled electric vehicles designed for the transport of one person and reaching a maximum speed of 6 to 15 km/h — Classification under heading 8713 or heading 8703 of the Combined Nomenclature?

Operative part of the judgment

Heading 8703 of the Combined Nomenclature in Annex 1 to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff, as amended by Commission Regulation (EC) No 1810/2004 of 7 September 2004 must be interpreted as covering three or four-wheeled vehicles designed for the transport of one person who is not necessarily a disabled person, powered by a battery-operated electric motor, reaching a maximum speed of 6 to 15 km/h and equipped with a separate, adjustable steering column, known as electric ‘mobility scooters’, such as those at issue in the main proceedings.

⁽¹⁾ OJ C 80, 27.03.2010.

Judgment of the Court (Third Chamber) of 22 December 2010 (reference for a preliminary ruling from the Cour de cassation du Grand-Duché de Luxembourg (Luxembourg)) — **État du Grand-Duché de Luxembourg, Administration de l’enregistrement et des domaines v Pierre Feltgen** (in his capacity as administrator in the bankruptcy of Bacino Charter Company SA), Bacino Charter Company SA

(Case C-116/10) ⁽¹⁾

(Sixth VAT Directive — Exemptions — Article 15(4)(a) and 15(5) — Exemption for the hiring of sea-going vessels — Scope)

(2011/C 63/20)

Language of the case: French

Referring court

Cour de cassation du Grand-Duché de Luxembourg

Parties to the main proceedings

Appellants: État du Grand-Duché de Luxembourg, Administration de l’enregistrement et des domaines

Respondents: Pierre Feltgen (in his capacity as administrator in the bankruptcy of Bacino Charter Company SA), Bacino Charter Company SA

Re:

Reference for a preliminary ruling — Cour de cassation du Grand-Duché de Luxembourg — Interpretation of Article 15(4)(a) and 15(5) of 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) — Exemption for hire operations of sea-going vessels — Exemption subject to the condition that such vessels be assigned to navigation on the high seas and provide transport of travellers or the pursuit of commercial, industrial or fishing activities, for reward

Operative part of the judgment

Article 15(5) of 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, as amended by Council Directive 91/680/EEC of 16 December 1991, must be interpreted as meaning that the exemption from value added tax provided for by that provision does not apply to services consisting of making a vessel available, for reward, with a crew, to natural persons for purposes of leisure travel on the high seas.

⁽¹⁾ OJ C 113, 1.5.2010.