In the second place, the appellant considers that the General Court infringed the articles cited above, in so far as it failed to take account, for the purpose of recognising the existence of a 'special situation', of the deficiency which took place at the level of the internal procedure for the issue and review of import authorisations without VAT, known as A12 (Article 275 of the French General Tax Code and its implementing provisions). The General Court reversed the burden of proof, and therefore infringed the general principles of law, by holding that it was for the appellant to establish precisely the consequences of that deficiency.

(1) Council Regulation (EEC) No 1430/79 of 2 July 1979 on the repayment or remission of import or export duties (OJ 1979 L 175, p. 1).

(2) Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ 1992 L 302, p. 1).

Request for a preliminary ruling from the Cour d'appel de Mons (Belgium) lodged on 5 February 2014 — Régie communale autonome du stade Luc Varenne v État Belge

(Case C-55/14)

(2014/C 102/32)

Language of the case: French

Referring court

Cour d'appel de Mons

Parties to the main proceedings

Applicant: Régie communale autonome du stade Luc Varenne

Defendant: État belge

Question referred

Does the making available of the facilities of a sports installation used exclusively for footballing purposes, understood as being the right to use and exploit the football stadium playing surface (the pitch) and the players' and referees' changing rooms on an *ad hoc* basis for up to 18 days per season (a season starting on 1 July each calendar year and ending on 30 June the following year), constitute an exempt letting of immovable property for the purposes of Article 13B(b) 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 (1) (Article 135(1)(l) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1)), (2) in so far as the party granting the right of use and exploitation:

— is fully entitled to confer identical rights on other natural or legal persons of its choice in respect of days other than the 18 days referred to above;

— has the right to access those facilities at any time, without the prior consent of the holder of the right of use and exploitation, in order, in particular, to satisfy itself of the proper use of the facilities and to pre-empt any damage, on the sole condition that it does not disrupt the smooth running of sports events;

— retains, in addition, a right of permanent control over access to those facilities, including during the period of their use by RFCT;

— seeks a flat-rate fee of EUR 1 750 per day for use of the playing surface, the changing rooms, the bar and the caretaking, surveillance and monitoring service for the facilities as a whole, it being understood that it has been agreed between the parties that, of the amount sought, 20% represents the right of access to the football pitch and 80% the consideration for various services connected with the maintenance, cleaning, upkeep (mowing, sowing, and so on) and regulatory compliance of the playing surface and ancillary services supplied by the party granting the right of use and exploitation (namely, RCA, the present appellant)?

([1]) OJ 1977 L 145, p. 1.

([2]) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1).

Request for a preliminary ruling from the Tribunale ordinario di Aosta (Italy) lodged on 10 February 2014 — Equitalia Nord SpA v CLR di Camelliti Serafino & C SNC

(Case C-68/14)

(2014/C 102/33)

Language of the case: Italian

Referring court

Tribunale ordinario di Aosta

Parties to the main proceedings

Applicant: Equitalia Nord SpA

Defendant: CLR di Camelliti Serafino & C. SNC

Questions referred

1. Are the Italian rules in force laid down in Article 3(1) and (4) of Decree-Law No 95 of 6 July 2012, as amended in part by converting Law No 135 of 7 August 2012, according to which 'given the exceptional nature of the economic situation and bearing in mind the priority need to achieve the objectives of controlling public expenditure, as from the date on which this measure enters into force, for the years 2012, 2013 and 2014, the updating relating to the variation in the indices of the National Statistics Institute (ISTAT), as provided for under the law in force, shall not apply to the rent payable by the administrations included in the consolidated balance sheet of the public authorities, as determined by ISTAT in accordance with Article 1(3) of Law No 196 of 31 December 2009, or by the independent regulatory authorities, including the Commissione nazionale per le società e la borsa (National Commission for Companies and the Stock Exchange — Consob) for the use as lessee of premises for institutional purposes', and, in addition, at paragraph 4, that 'for the purposes of controlling public expenditure, [Or. 6] in the case of leases for the use of premises for institutional purposes concluded by the central authorities, as determined by ISTAT in accordance with Article 1(3) of Law No 196 of 31 December 2009, and by the independent regulatory authorities, including the Commissione nazionale per le società e la borsa (Consob), the rental payments shall be reduced by 15% of the current rent as from 1 January 2015', and, 'as from the date of entry into force of the law converting this decree, the reduction referred to in the previous sentence shall in any event apply to leases which expired or were renewed after that date', incompatible with the provisions of Article 106(1) and (2) of the Treaty on the Functioning of the European Union, in that they are capable of guaranteeing entities operating in a competitive market an unjustified, discriminatory advantage compared with other entities that operate in the same field but do not benefit from those rules?'

2. Can those rules be regarded as 'State aid' within the meaning of and for the purposes of Article 107(1) TFEU, in that they are capable of guaranteeing entities operating in a competitive market an unjustified and discriminatory advantage compared with other entities that operate in the same field but do not benefit from those same rules?