Operative part

The Court:

1. Declares that, by failing to adopt, within the prescribed period, the laws, regulations and administrative provisions necessary to comply with Directive 2003/105/EC of the European Parliament and of the Council of 16 December 2003 amending Council Directive 96/82/EC on the control of major-accident hazards involving dangerous substances, the Kingdom of Belgium has failed to fulfil its obligations under that directive;

2. Orders the Kingdom of Belgium to pay the costs.

Order of the Court (Seventh Chamber) of 15 May 2007 — Ricosmos v Commission

(Case C-420/05 P)

Appeal — Customs code — External Community transit operation — Remission of import duties — Conditions — Compliance with time-limits — Compliance with the rights of the defence — Principle of proportionality — Notion of manifest negligence — Appeal manifestly inadmissible in part and manifestly unfounded in part

1. *Appeals — Grounds — Ground not supported by legal argument — Inadmissible (Art. 225 EC; Statute of the Court of Justice, Art. 58, para. 1; Rules of Procedure of the Court, Art. 112(1)(c)) (see paras 64, 70, 116, 120, 161, 165, 166)*

2. *Appeals — Grounds — Mere repetition of the pleas and arguments put forward before the Court of First Instance — Inadmissibility — Challenge to the interpretation or application of Community law made by the Court of First Instance — Whether admissible (Art. 225 EC; Statute of the Court of Justice, Art. 58, para. 1; Rules of Procedure of the Court, Art. 112(1)(c)) (see paras 71, 72, 80, 81, 90, 102, 112, 168)*

3. *Appeals — Grounds — Plea submitted for the first time in the context of the appeal — Inadmissible (see para. 74)*

4. *Appeals — Production of new pleas in the course of the proceedings (Rules of Procedure of the Court, Arts 42(2) and 118) (see paras 76, 137)*

5. *Own resources of the European Communities — Repayment or remission of import duties (Council Regulation No 2454/93, Arts 905 and 906a) (see paras 84-86)*

6. *Appeals — Grounds — Review by the Court of the assessment of the facts and evidence — Possible only where the clear sense of the evidence has been distorted (Art. 225 EC; Statute of the Court of Justice, Art. 58, para. 1) (see paras 95, 96, 105, 115, 119, 131, 142, 148, 158, 171)*

7. *Own resources of the European Communities — Repayment or remission of import duties (Council Regulation No 2913/92, Art. 239(1)) (see paras 113, 114, 118, 121, 122, 134-136, 138, 143, 144)*

8. *Appeals — Grounds — Plea directed against the decision of the Court of First Instance on costs — Inadmissible where all other pleas dismissed (Statute of the Court of Justice, Art. 58, para. 2) (see para. 174)*

Re:

Appeal brought against the judgment of the Court of First Instance (First Chamber) of 13 September 2005 in Case T-53/02 *Ricosmos* v *Commission*, by which the Court of First Instance dismissed the application for annulment of Commission Decision REM 09/00 of 16 November 2001 informing the Netherlands authorities that there were no grounds for remission of import duties in respect of a consignment of cigarettes intended for the Czech Republic on the ground that fraud committed by third parties in the course of an external Community transit operation does not constitute a special situation justifying remission of the import duties.

Operative part

1. The appeal is dismissed.

2. Ricosmos BV is ordered to pay the costs.

Order of the Court (Fifth Chamber) of 23 May 2007 — Greser v Bundesagentur für Arbeit

(Case C-438/06)

Preliminary reference — Manifest inadmissibility

Preliminary rulings — Whether admissible — Questions not providing sufficient explanation of the factual and legislative context (Art. 234 EC) (see paras 6-11)