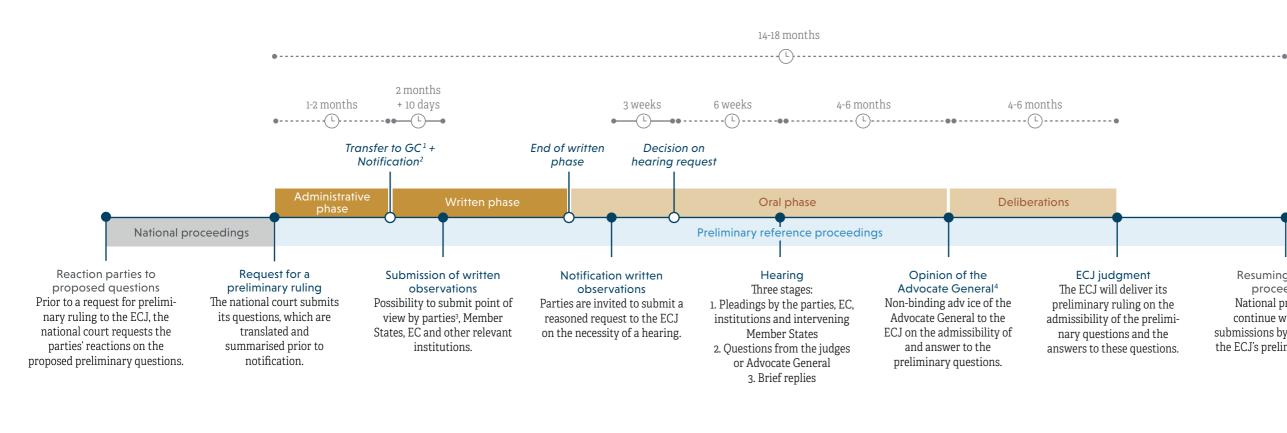
Timeline preliminary reference proceedings before the ECJ



Legend In all cases Optional •----• Estimate • Enshrined in law

1. Under the amended Statute, the ECJ will in principle transfer preliminary references in the following five areas to the General Court: (i) the common system of value added tax (VAT), (ii) excise duties, (iii) the Customs Code and the tariff classification of goods under the Combined Nomenclature, (iv) compensation and assistance to passengers in the event of denied boarding or of delay or cancellation of transport services

and (v) the scheme for greenhouse gas emissions allowance trading 2. After notification to the EU (& EEA) institutions and EU (& EEA) Member States as well as to the parties in the national proceedings, the ECJ may at any time issue a reasoned order in case it considers the application manifestly inadmissible or that it has no jurisdiction.

3. Parties in the national proceedings will automatically be party in

the preliminary proceedings before the ECJ. 4. The ECJ, after hearing the Advocate General, may also decide to decide on the preliminary ruling request without a conclusion

of the Advocate-General

HOUTHOFF

National proceedings

Resuming national proceedings National proceedings continue with written submissions by the parties on the ECJ's preliminary ruling.⁵

Judgment of the national court apply ing the ECJ's preliminary ruling to the specific case

5. In the proceedings before the Supreme Court, the Advocate General provides its opinion to which the parties can respond.